

EXHIBIT A

**NEW YORK STATE SUPREME COURT
DUTCHESS COUNTY**

• 10 Market Street Poughkeepsie, NY 12601 •

John Vidurek, Kimberly Vidurek, and James Vidurek;
Plaintiffs

- against -

Pim Pollen, Margareth de Wit, Alessandro Donetti,
N Cassadine, J Melendez, Susan Lamastro, Jeanette Willet,
Frank J Chan, Charles P. Rettig, and Bobbi S Martin;

Defendants

JURISDICTION: Court of Record
Index No.

2020-610

SUMMONS

CLERK'S OFFICE
RECEIVED
JUL 21 PM 1:33

YOU ARE HEREBY SUMMONED to appear and answer this endorsed summons in the New York Supreme Court, County of Dutchess, Court of Record; located at 10 Market Street, Poughkeepsie, New York 12601;

You must answer within 30 days after service of this summons on you (not counting the day you received it) you must serve on the plaintiff an answer to the attached action. Motions in order to avoid an answer are not permitted under common law.

Upon your failure to appear and answer, judgment will be taken against you for the relief demanded in the complaint, together with the cost of this action.

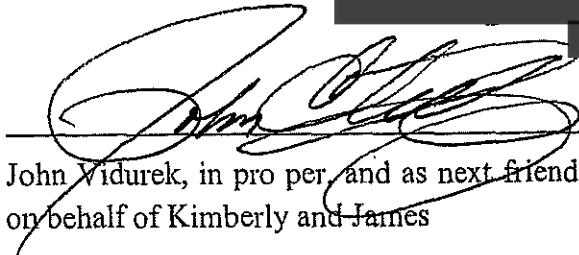
You also must file your answer with the above said court.

**Received by the
CBE Group, Inc.**

JUL 27 2020

Seal

New York, Dutchess County, July 21, 2020


John Vidurek, in pro per, and as next friend
on behalf of Kimberly and James

**NEW YORK STATE SUPREME COURT
DUTCHESS COUNTY**

• 10 Market Street Poughkeepsie, NY 12601 •

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Plaintiffs

- against -

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ACTION AT LAW¹

Upon the affidavits² of John Vidurek, Kimberly Vidurek, and James Vidurek, hereinafter plaintiffs in the above matter, and upon the exhibits annexed thereto, LET the defendants in this matter show cause before this Court, why the plaintiffs' demands for restitution and damages should not be granted.

On April 24, 2020 defendants were formally severed a Notice and Demand³ with attachments, thereby plaintiffs disclosed, in good faith, the knowledge of the facts⁴ of the defendants wrongdoing, apprised the defendants of the plaintiffs' interests, intent to solve the issue

¹ **AT LAW:** [Bouvier's] This phrase is used to point out that a thing is to be done according to the course of the common law; it is distinguished from a proceeding in equity.

² "*An affidavit uncontested un rebutted unanswered stands as truth*" [United States v. Kis, 658 F.2d 526, 536 (7th Cir. 1981); Cert. Denied, 50 U.S. L. W. 2169; S. Ct. March 22, 1982 1982]; "*Allegations in affidavit in support of motion must be considered as true in absence of counter-affidavit.*" [Group v Finletter, 108 F. Supp. 327 Federal case of Group v Finletter, 108 F. Supp. 327]

³ In this sense actual notice is such notice as is positively proved to have been given to a party directly and personally, or such as he is presumed to have received personally because the evidence within his knowledge was sufficient to put him upon inquiry. Picklesimer v. Smith, 164 Ga. 600, 139 S.E. 72, 74; White v. Fisher, 77 Ind. 65, 40 Am.Rep. 287." Black's Law Dictionary, 4th Ed., p. 1210.

⁴ "Knowledge of facts which would naturally lead an honest and prudent person to make inquiry constitutes 'notice' of everything which such inquiry pursued in good faith would disclose. Twitchell v. Nelson, 131 Minn. 375, 155 N.W. 621, 624; German-American Nat. Bank of Lincoln v. Martin, 277 Ill. 629, 115 N.E. 721, 729." Black's Law Dictionary, 4th Ed., p. 1210.

amicably,⁵ and the consequence if they should fail to satisfy plaintiffs just demand. Defendants chose to remain silent whereas;

*"Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading."*⁶

The record shows that no respondent made any Return; no respondent requested more time to answer; and, no respondent provided any objection to the proceedings. Instead the defendants continued in their assault against the plaintiffs by unlawfully seizing \$813.00, see attached 'Refund Status Result', from James's tax return without due process, without proof of claim, or without fiduciary authority.

The defendants having failed to satisfy plaintiffs' demand within the allotted time (*more than 60 days*) after having been duly served with a 'Notice and Demand', it was thereby agreed that by tacit procurement the plaintiffs would determine for the defendants that, the aforesaid demand is just, the stated restitution and damages is just, that a court of record in New York may enforce the demand either ex parte or con parte, and that the defendants concur and are satisfied with the justness of the demand, the process by which the demand shall be enforced under Common Law whereas, Federal Rule 2 and Rule 12, being repugnant to the Constitution, does not apply and that *"Indeed, no more than affidavits is necessary to make the prima facie case."*⁷

WHEREFORE, defendants acquiesced and thereby have agreed to the monetary restitution and damages to the plaintiffs as follows:

- **RESTITUTION** - \$2000.00 in Federal Reserve Notes for federal court fees and \$813.00 unlawfully seized monies divided by 10 defendants equals \$281.30 each defendant. And, 120 hours law research @ \$20 per hour equaling \$2,400 face value Morgan Silver Dollars/10 = \$240 face value Morgan Silver Dollars each defendant.

⁵ "In another sense, 'notice' means information, an advice, or written warning, in more or less formal shape, intended to apprise a person of some proceeding in which his interests are involved, or informing him of some fact which it is his right to know and the duty of the notifying party to communicate." Black's Law Dictionary, 4th Ed., p. 1210.

⁶ "Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading. . ." U.S. v. Tweel, 550 F.2d 297, 299. See also U.S. v. Prudden, 424 F.2d 1021, 1032; Carmine v. Bowen, 64 A. 932

⁷ United States v. Kis, 658 F.2d 526, 536 (7th Cir. 1981); Cert. Denied, 50 U.S. L. W. 2169; S. Ct. March 22, 1982

- **DAMAGES** - to be paid by each defendant \$1,000.00 face value Morgan Silver Dollars for violating plaintiff's unalienable right of due process protected by Amendment V. \$1,000.00 face value Morgan Silver Dollars for each violating plaintiff's unalienable right of privacy protected by Amendment IV protected by Amendment VI. And, \$1,000.00 face value Morgan Silver Dollars for Terrorizing plaintiffs.⁸ Totaling \$3,000.00 face value Morgan Silver Dollars by each defendant.

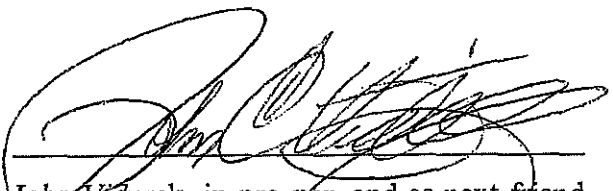
Defendants may pay in Federal Reserve Notes by calculating the price of Morgan Silver Dollars at the time of collection. Today's price is \$22.99 each coin.

The aforesaid restitution and damages break down to be paid to each plaintiff by each defendant is as follows:

DEFENDANTS	MORGAN DOLLARS	FEDERAL RESERVE NOTES
	<i>Totals paid to each plaintiff by each defendant</i>	<i>Totals paid to each plaintiff by each defendant</i>
Pim Pollen	\$3,240.00 face value	\$281.30
Margareth de Wit	\$3,240.00 face value	\$281.30
Alessandro Donetti	\$3,240.00 face value	\$281.30
N Cassadine	\$3,240.00 face value	\$281.30
J Melendez	\$3,240.00 face value	\$281.30
Susan Lamastro	\$3,240.00 face value	\$281.30
Jeanette Willet	\$3,240.00 face value	\$281.30
Frank J Chan	\$3,240.00 face value	\$281.30
Charles P. Rettig	\$3,240.00 face value	\$281.30
Bobbi S Martin	\$3,240.00 face value	\$281.30

Seal

New York, Dutchess County, July 21, 2020


 John Vidurek, in pro per, and as next friend
 on behalf of Kimberly and James

⁸ Studies show that stress can trigger countless other reactions throughout your body, causing you to struggle not only mentally, but physically, as well. This creates a vicious cycle by adding more things to worry about, which then triggers more stress.



[Home](#)

[Get Refund Status](#)

[Refund Help](#)

[Take Survey](#)

**Your Personal
Tax Data**

Social Security Number
or IRS Individual Taxpayer
Identification Number:

Filing Status:
Single

Tax Period Ending:
December 31, 2019

Refund Status Results

Your refund has been applied to a past due IRS tax obligation.

Please read the following information related to your tax

- [Tax Topic 201 - The Collection Process](#)

**If you have questions or need additional information, please
bring the following on hand when you call:**

- A copy of this page.
- A copy of your tax return.
- The Social Security Number, Filing Status, and refund amount from your return.
- Any notice that you have received concerning your refund.

**Please mention reference number 1091 to the IRS Customer
Representative.**

IRS Hours of Service:

Monday through Friday, from 7 a.m. to 7 p.m.

Call:

1-800-829-0582, when asked for an extension, enter 382.

From outside the US call 267-941-1000.

TTY/TDD: 1-800-829-4059.

[IRS Privacy Policy](#)

NOTICE¹ AND DEMAND²

John Vidurek, James Vidurek and Kimberly Vidurek, plaintiffs;
1 South Drive; Hyde Park, NY 12538

April 24, 2020

TO: Pim Pollen, CEO, CBE Group, PO Box 126 Waterloo, IA 50704
Margareth de Wit, CFO, CBE Group, PO Box 126 Waterloo, IA 50704
Alessandro Donetti, CCO, CBE Group, PO Box 126 Waterloo, IA 50704
John/ Jane Doe(s), CBE Group, PO Box 126 Waterloo, IA 50704
N Cassadine, DOT Small Business, 300 Commerce Drive, New Windsor, NY 12553
J Melendez, Taxpayer Advocate Service; PO Box 1640; Ogden, UT 84402-1640
Susan Lamastro, DOT, IRS, 240 Broadway – 14th Floor, NY, NY 10007
John/ Jane Doe(s), DOT, IRS, Fresno Service Center, Fresno, CA 93888-0030
Jeanette Willet, DOT Small Business, 300 Commerce Drive, New Windsor, NY 12553
Frank J Chan, IRS ACS Correspondence PO Box 8208, Philadelphia, PA 19101
Charles P. Rettig, IRS, 1111 Constitution Avenue N.W., Washington, D.C. 20224
Bobbi S Martin, DOT, IRS, Fresno Service Center, Fresno, CA 93888-0030
IRS Inc., IRS, 1111 Constitution Avenue N.W., Washington, D.C. 20224

TAKE NOTICE - Please pay attention, plaintiffs are prepared to assert their sovereignty to prevent further injury upon us and exercise our authority as People of New York in a Court of Record³ for judicial enforcement, including criminal, to restore us to our former state and put an end to your unlawful activities under color of law,⁴ color of office,⁵ and color of authority.⁶ Violating 18 USC § 2384 - Seditious conspiracy⁷ and 18 U.S. Code § 242 - Deprivation of rights under color of law.⁸

¹ **NOTICE:** "In another sense, 'notice' means information, an advice, or written warning, in more or less formal shape, intended to apprise a person of some proceeding in which his interests are involved, or informing him/her of some fact which it is his right to know and the duty of the notifying party to communicate." Black's Law Dictionary, 4th Ed., p. 1210.

² **DEMAND:** a peremptory claim to thing of right, differing from claim, in that it presupposes that there is no defense or doubt upon question of right, *Golden v. Golden*, 155 Oki. 10, 8 P.2d 42, 45; *Anderson v. Commercial Credit Co.*, 110 Mont. 333, 101 P.2d 367, 369; *National Life & Accident Ins. Co. v. Dove*, 141 Tex. 464, 174 S.W.2d 245, 247.

³ **COURT OF RECORD:** A judicial tribunal having attributes and exercising functions independently of the person of the magistrate designated generally to hold it Proceeding according to the course of common law *Jones v. Jones*, 188 Mo.App. 220, 175 S.W. 227, 229; *Ex parte Gladhill*, 8 Metc. Mass., 171, per Shaw, C.J. See, also, *Ledwith v. Rosalsky*, 244 N.Y. 406, 155 N.E. 688, 689

⁴ **COLOR OF LAW:** The appearance or semblance, without the substance, of legal right. *State v. Brechler*, 185 Wis. 599, 202 N.W. 144, 148.

⁵ **COLOR OF OFFICE:** An act unjustly done by the countenance of an office, being grounded upon corruption, to which the office is as a shadow and color. *Plow. 64. Day v. National Bond & Investment Co.*, Mo.App., 99 S.W.2d 117, 119; A claim or assumption of right to do an act by virtue of an office, made by a person who is legally destitute of any such right. *Feller v. Gates*, 40 Or. 543, 67 P. 416, 56 L.R.A. 630, 91 Am.St.Rep. 492; *Citizens' Bank of Colquitt v. American Surety Co. of New York*, 174 Ga. 852, 164 S.E. 817; *Pontiac Trust Co. v. Newell*, 266 Mich. 490, 254 N.W. 178, 181.

FACTUAL BACKGROUND - The following is an overview of the defendants tactics employed upon us. After numerous years of communicating with the IRS John Vidurek, hereinafter John, took the IRS and their agents to court because of their Nazi tactics of intimidation,⁹ silence, and a lien whereas, they refuse to answer any questions! And their "Taxpayer Advocate Service" was and still is amenable to the IRS's fraud, thereby complicit. The end result of the court case was a settlement out of court by sending John a release of lien and an apology letter and I decided not to pursue material compensation assuming the "NIGHTMARE" was over. But, after the court case was closed they sent me a "new bill" for \$80.00 and I responded with numerous correspondence over a year and then received a form letter (*TAS 1686 10/2011*) from the fraudulent "Taxpayer Advocate Service" urging me to "HONOR MY LEGAL DUTIES," imagine that! Defendants answered all plaintiffs concerns, that defendants called an argument, with a determination that plaintiffs' argument was frivolous with no basis in law when in fact the defendants are frivolous with no basis in law. It is they who need to HONOR THE LAW. Plaintiffs' correspondence is full of lawful Law while the defendants' correspondence is full of lawlessness, intimidation, fraud, and deceit.

ATTACHMENTS: Notice of Tax Lien dated 4-26-13 (1 page attached) see Exhibit 1 – FRAUD, this was not recorded in the Southern District of NY., there was no verified proof of claim and no verified fiduciary authority whereas, defendants did knowingly and willfully falsified a material fact scheme by filing with the Dutchess County Clerk and serving a fictitious "Notice of Tax lien" with no proof of claim in violation of 18 USC §1001.

Apology letter dated 8-7-13 (*note not a form letter*) (1 page attached) see Exhibit 2

Release of lien dated 9-18-13 (1 page attached) see Exhibit 3

Bill from IRS for \$80.00 dated 9-2-13 (2 pages attached) see Exhibit 4

⁶ **COLOR OF AUTHORITY:** That semblance or presumption of authority sustaining the acts of a public officer which is derived from his apparent title to the office or from a writ or other process in his hands apparently valid and regular. *State v. Oates*, 86 Wis. 634, 57 N.W. 296, 39 Am.St.Rep. 912.

⁷ **18 USC § 2384** - Seditious conspiracy - If two or more persons in any State or Territory, or in any place subject to the jurisdiction of the United States, conspire to overthrow, put down, or to destroy by force the Government of the United States, or to levy war against them, or to oppose by force the authority thereof, or by force to prevent, hinder, or delay the execution of any law of the United States, or by force to seize, take, or possess any property of the United States contrary to the authority thereof, they shall each be fined under this title or imprisoned not more than twenty years, or both.

⁸ **18 U.S. Code § 242** - Deprivation of rights under color of law: Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title or imprisoned not more than one year, or both; and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death.

⁹ **INTIMIDATION:** Unlawful coercion; duress; putting in fear. *Michaels v. Hillman*, 112 Misc. 395, 183 N.Y.S. 195, 200; *Kayser v. Fitzgerald*, 109 Misc. 27, 178 N.Y.S. 130, 134; *Burns v. Lackey*, 171 Ky. 21, 186 S.W. 909, 913; *Southwick v. State*, 126 Ark. 188, 189 S.W. 843, 844; *Shehany v. Lowry*, 170 Ga. 70, 152 S.E. 114, 115.

Taxpayer Advocate Service Fraudulent Letter dated 11-14-14 (1 page attached) see Exhibit 5

After John received numerous IRS form letters from rouge agents Jane/John Doe from 2014 to present for \$80 that kept criminally escalating to preposterous amounts. Then these criminals decided to "TRIPLE DIP" by terrorizing John's wife and son by "TRIPLE DIPPING" their absurd amounts to:

- a. \$247,543.00 for John Vidurek who is retired – FRAUD!
- b. \$246,316.00 for Kimberly Vidurek who is disabled and never worked, – FRAUD! and
- c. \$247,751.00 for James Vidurek, hereinafter Jams, a Shoprite cashier, – FRAUD! Why would a Person in a tax bracket paying ¼ Million Dollars work as a cashier?

This is criminal – Racketeering

RICO 18 USC § 1962 – *Prohibited activities (c) It shall be unlawful for any person employed by or associated with any enterprise engaged in, or the activities of which affect, interstate or foreign commerce, to conduct or participate, directly or indirectly, in the conduct of such enterprise's affairs through a pattern of racketeering activity or collection of unlawful debt.*

ATTACHMENTS: Notice of deficiency from Susan Lamastro dated 6-17-2019 James responded on 6-27-19 with a certified letter denying the claim and requested their "proof of claim affidavit form 4490 (3 pages attached) see Exhibit 6. Rouge agent Susan Lamastro having a duty to speak ignored James request and escalated the case to the next intimidating step. – "Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading."¹⁰

*"An affidavit uncontested unrebutted unanswered stands as truth"*¹¹

Notice of intent to levy from John/Jane Doe dated Oct/Nov 2019 on plaintiffs in the absurd amount of \$671,790.00. FRAUD!!! (these people are sick and criminal). Plaintiffs responded with a letter dated 11-30-19 and affidavits, originally sent to rouge agent Jeanette Willetton dated 10-30-20, from Kimberly Vidurek, hereinafter Kimberly, John, and James (21 pages attached) see Exhibit 7. Rouge agents John/Jane Doe and Jeanette Willetton having a duty to speak ignored our requests to be forthright and respond with proof of claim and fiduciary authority but both remained silent and escalated the case to the next intimidating step. – "Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading."

"An affidavit uncontested unrebutted unanswered stands as truth"

¹⁰ U.S. v. Tweel, 550 F.2d 297, 299. See also U.S. v. Prudden, 424 F.2d 1021, 1032; Carmine v. Bowen, 64 A. 932

¹¹ United States v. Kis, 658 F.2d 526, 536 (7th Cir. 1981); Cert. Denied, 50 U.S. L. W. 2169; S. Ct. March 22, 1982 1982; "Allegations in affidavit in support of motion must be considered as true in absence of counter-affidavit." – Group v Finletter, 108 F. Supp. 327 Federal case of Group v Finletter, 108 F. Supp. 327.

Notice of intent to levy from John/Jane Doe dated 01-16-19 on John whereas, John responded with an affidavit (2 pages attached) see Exhibit 8. Rouge agent John/Jane Doe having a duty to speak ignored plaintiff's requests to be forthright and respond with proof of claim and fiduciary authority but rouge agent John/Jane Doe remained silent and escalated the case to the next intimidating step. – *"Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading."*

"An affidavit uncontested un rebutted unanswered stands as truth"

Notice of intent to levy from John/Jane Doe dated 12-16-19 on James whereas, James responded with an affidavit (4 pages attached) see Exhibit 9. Rouge agent John/Jane Doe having a duty to speak ignored our requests to be forthright and respond with proof of claim and fiduciary authority but remained silent and escalated the case to the next intimidating step. – *"Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading."*

Notice of intent to levy from John/Jane Doe dated 12-16-19 on Kimberly whereas, Kimberly responded with an affidavit (4 pages attached) see Exhibit 10. Rouge agent John/Jane Doe having a duty to speak ignored our requests to be forthright and respond with proof of claim and fiduciary authority but remained silent and escalated the case to the next intimidating step. – *"Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading."*

"An affidavit uncontested un rebutted unanswered stands as truth"

Threatening Intimidating Letter from Frank J Chan dated 12-26-19 on John whereas, John responded with an affidavit letter (10 pages attached) see Exhibit 11. Rouge agent Frank J Chan having a duty to speak ignored our requests to be forthright and respond with proof of claim and fiduciary authority but remained silent and escalated the case to the next intimidating step. – *"Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading."*

"An affidavit uncontested un rebutted unanswered stands as truth"

Letter from rouge agent Bobbi S. Martin dated February 25, 2020 to John, James, and Kimberly stating that he would respond within 90 days (6 pages attached) see Exhibit 12. Rouge agent Bobbi S. Martin having a duty to speak did not respond and instead escalated the case to the next intimidating step.

Form letter notice CP40 from rouge agent John/Jane Doe dated March 30, 2019 informing James that the fraudulent absurd debt is being unlawfully transferred from

one private collection agency (IRS, Inc.) to another private collection agency (CBE Group, Inc.) (2 pages attached) see Exhibit 13

James's 1040 reporting his minimum wage job as cashier (2 pages attached) see Exhibit 14.

✓ **FRAUD** – In the IRS pamphlet from the Taxpayer Advocate Service “Publication 4518 (1-2017) Catalog Number 48087F (2 pages attached) see Exhibit 15 states that the IRS mission as follows:

“Provide America’s taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.”

Integrity means, “Moral Soundness” how can the IRS make such a claim when they allow the defendants herein to act with such fraudulent intentions? They “NEVER” answered any questions or concerns of the plaintiffs herein, plaintiffs are just met with silence and continued assault. Whereas, *“Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading.”*¹² This is furthermore proven, when within the aforementioned pamphlet.

✓ **FRAUD** – In the IRS pamphlet from the Taxpayer Advocate Service “Publication 4518 (1-2017) Catalog Number 48087F (2 pages attached) see Exhibit 16 states that:

FIXING AMERICA’S SURFACE TRANSPORTATION ACT: SEC. 32102: REFORM OF RULES RELATING TO QUALIFIED TAX COLLECTION CONTRACTS (a) REQUIREMENT TO COLLECT CERTAIN INACTIVE TAX RECEIVABLES UNDER QUALIFIED TAX COLLECTION CONTRACTS. Section 6306 of the Internal Revenue Code of 1986 is amended by re-designating subsections (c) through (f) as subsections (d) through (g), respectively, and by inserting after subsection (b) the following new subsection:

WHEREAS, Section 6306 of the Internal Revenue Code defines the contract for certain persons:

(b) Qualified tax collection contract for purposes of this section, the term “qualified tax collection contract” means any contract which—

(1) Is for the services of any person

(A) To locate and contact any taxpayer specified by the Secretary,

(B) To request full payment from such taxpayer of an amount of Federal tax specified by the Secretary and, if such request cannot be met by the taxpayer, to offer the taxpayer an installment agreement providing for full payment of such amount during a period not to exceed 7 years, and

(C) To obtain financial information specified by the Secretary with respect to such taxpayer,

WHEREAS, enforcement under §7604 identifies a person liable for tax, a/k/a taxpayer and hereinafter “taxpayer”, on fuel for removal, entry, or sale from any refinery, terminal or entry into the United States and persons liable for on Alcohol, Tobacco and Firearms. Plaintiffs are not participating in such commercial activities.

¹² U.S. v. Tweel, 550 F.2d 297, 299. See also U.S. v. Prudden, 424 F.2d 1021, 1032; Carmine v. Bowen, 64 A. 932

§7604 (a) a person liable for tax for consumption, use, or warehousing liable for tax on gasoline used for farming purposes, (b) a person liable for tax for diesel fuels, kerosene and certain liquids used as a fuel in aviation, and (c) a person liable for tax on Alcohol, Tobacco and Firearms.

Only the persons participating in the aforesaid commercial activities qualify as “*certain inactive tax receivables under qualified tax collection contracts.*” Plaintiffs do not consume, use, or warehousing gasoline for farming purposes, or use diesel fuels, kerosene and aviation fuel and are not engaged in any commercial activities for alcohol, tobacco and Firearms. See Writ Quo Warranto dated 04-06-20 (14pages attached) Exhibit 18, plaintiffs have attached an affidavit to said writ.

✓ **FRAUD** – The IRS admits to charging 5% interest monthly which is 70% annually compounded! And that is clearly USURY.¹³

✓ **BARRATRY, MAINTENANCE, AND CHAMPERTY**¹⁴ – CBE group letter dated 4-10-20 (1 page attached) see Exhibit 17 when the IRS a private collection agency for the privately owned Federal Reserve passes a unlawful debt to another privately owned debt collection agency to pick up the Maintenance of the original unlawful act of bribery (*pay us or we will destroy your life*) that would be Champerty.

✓ **MAIL FRAUD** – Since all these fraudulent communications by the defendants was accomplished through the mail in violation of 18 USC § 1341 - Frauds and swindles.¹⁵

COLLECTIVELY the aforesaid series of events, via mail, clearly demonstrates that the defendants acted as a deceitful web of psychological destructive forces and are guilty of:

- 1) Fraud,
- 2) Conspiracy,
- 3) Barratry (*bribery*), Maintenance (*upkeep*), and Champerty (*3rd person undertakes to carry on*),
- 4) Racketeering (RICO),
- 5) Violating 18 USC §2384 – Seditious conspiracy,
- 6) Violating 18 USC § 242 – Deprivation of rights under color of law and office,
- 7) Violating 18 USC §1001 – Statements or entries generally,

¹³ **USURY: NY Code §5-501:** Rate of interest; usury forbidden. 1. The rate of interest, as computed pursuant to this title, upon the loan or forbearance of any money, goods, or things in action, except as provided in subdivisions five and six of this section or as otherwise provided by law, shall be six per centum per annum ... **ILLEGAL INTEREST.** [Black's Law 4th edition, 1891] Usury; interest at a higher rate than the law allows. *Parsons v. Babcock*, 40 Neb. 119, 58 N.W. 726.

¹⁴ **Champerty, maintenance, and barratry** are related doctrines that trace their roots back to medieval England. The United States Supreme Court has succinctly described the three doctrines as follows: “Put simply, maintenance is helping another prosecute a suit; champerty is maintaining a suit in return for a financial interest in the outcome; and barratry is a continuing practice of maintenance or champerty.” Historically, the doctrines have been justified as necessary to combat the “stirring up” of frivolous or vexatious litigation.

¹⁵ **18 USC §1341 - Frauds and swindles:** Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, ... for the purpose of executing such scheme or artifice or attempting so to do, places in any post office or authorized depository for mail matter, any matter or thing whatever to be sent or delivered by the Postal Service, or deposits or causes to be deposited any matter or thing whatever to be sent or delivered by any private or commercial interstate carrier, or takes or receives therefrom, any such matter or thing, or knowingly causes to be delivered by mail or such carrier according to the direction thereon, or at the place at which it is directed to be delivered by the person to whom it is addressed, any such matter or thing, shall be fined under this title or imprisoned not more than 20 years, or both.

- 8) Violating 18 USC § 242 – Deprivation of rights under color of law,
- 9) Violating 18 USC § 2384 – Seditious conspiracy,
- 10) Violating 18 USC § 1341 – Frauds and swindles,
- 11) Violating 18 USC § 513 513(a) – counterfeited security [lien]

Defendants took advantage of People's vulnerability and proceeded without due process, usurping the will of its victims under the color of law, extorting money directly from its victims through the fraudulent unconstitutional tax code, USC 26. In conclusion plaintiffs have not seen any documentary evidence, from a competent fact witness, with firsthand knowledge, showing the existence of a proof of claim.

Defendants as agents for a government contractor¹⁶ you had a duty to be careful not to exceed your entrusted jurisdiction but instead you breached that duty and acted under the color of law and in concert to inflict injury and commit fraud upon plaintiffs. All persons named above, and others yet to be unmasked, had a moral and lawful duty to not cause injury.

All the aforesaid defendants, and others yet to be unmasked, acting in concert under color of law, statute, regulations, and custom have willfully deprived plaintiff's unalienable rights secured and protected by the United States Constitution, therefore if I choose to sue you I will do so in a Court of Record for restitution and damages as follows;

RESTITUTION All of the above named persons and cohorts (to be discovered) are responsible to restore plaintiffs as follows:

- Approx. \$2000.00 spent in unlawful federal court fees and,
- Approx. 120 hours law research @ \$20 per hour equaling \$2,400 face value¹⁷ constitutional money.

DAMAGES – All of the above named persons and cohorts (to be discovered) are responsible to restore and pay for damages¹⁸ inflicted upon me. Each defendant is to pay restitution to plaintiff in real money¹⁹ in the amount of:

- \$1,000.00 face value²⁰ for each plaintiff, by each defendant for violating plaintiff's unalienable right of due process protected by Amendment V,
- \$1,000.00 face value²¹ for each plaintiff, by each defendant for violating plaintiff's unalienable right of privacy protected by Amendment IV protected by Amendment VI and,
- \$1,000.00 face value²² for each plaintiff, by each defendant for Terrorizing and thereby causing chronic stress upon the plaintiffs.²³

¹⁶ USC: Title 26 - INTERNAL REVENUE CODE.

¹⁷ 2,400 Morgan Silver dollars

¹⁸ 18 USC Sec. 241, 242; 42 USC Sections 1983, 1985, 1986;

¹⁹ US CONSTITUTION ARTICLE I SECTION 10: No state shall ... make anything but gold and silver coin a tender in payment of debts.

²⁰ 1,000 Morgan Silver dollars

²¹ 1,000 Morgan Silver dollars

²² 1,000 Morgan Silver dollars

²³ Studies show that stress can trigger countless other reactions throughout your body, causing you to struggle not only mentally, but physically, as well. This creates a vicious cycle by adding more things to worry about, which then triggers more stress.



Department of the Treasury
Internal Revenue Service
Holtsville, NY 11742-0480



9307 1107 5660 6153 6892 49

027410.195203.166503.8088 2 AB 0.412 1238



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP504
Tax year	2014
Notice date	October 28, 2019
Taxpayer ID number	
To contact us	Phone 800-829-8374
Your Caller ID	204158

Page 1 of 5

027410

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$81,259.24

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2014 (Form 1040A). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$81,259.24 you owe.

Billing Summary

Amount you owed	\$81,025.83
Interest charges	233.41
Amount due immediately	\$81,259.24

Continued on back...



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP504
Notice date	October 28, 2019
Taxpayer ID number	



Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number [REDACTED] the tax year (2014), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$81,259.24

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149

**EXHIBIT 7**

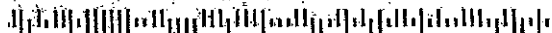
BV VIDU 30 0 201412 670 00008125924



Department of the Treasury
Internal Revenue Service
P.O. Box 9002
Holtville, NY 11742-9002

Notice	CP22E
Tax Year	2014
Notice date	October 7, 2019
Social Security number	[REDACTED]
To contact us	800-829-8374
Your Caller ID	204158
Page 1 of 5	29H

361128.189622.144125.7479 1 AB 0.412 954



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

361128

Changes to your 2014 Form 1040A

Amount due: \$81,025.83

As a result of your recent audit, we changed your 2014 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe \$81,025.83.

Billing Summary

Increase in tax	\$34,695.00
Increase in failure-to-pay penalty	8,673.75
Increase in failure-to-file - fraud penalty	25,153.88
Increase in interest	12,503.20
Amount due by October 28, 2019	\$81,025.83

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$81,025.83 by October 28, 2019 to avoid additional interest and applicable penalty charges.

Continued on back...



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP22E
Notice date	October 7, 2019
Social Security number	[REDACTED]

**Payment**

- Make your check or money order payable to the United States Treasury.
- Write your social security number [REDACTED], the tax year (2014), and the form number (1040A) on your payment and any correspondence.

Amount due by October 28, 2019:

\$81,025.83

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0114

**EXHIBIT 7**

RV VIDU 30 0 201412 670 0000A102583



Department of the Treasury
Internal Revenue Service
Holtsville, NY 11742-0480



9307 1107 5660 6153 6893 31

027419.195203.166503.8088 2 AB 0.412 1398



JOHN F VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538



027419

Notice	CP504
Tax year	2015
Notice date	October 28, 2019
Taxpayer ID number	[REDACTED]
To contact us	Phone 800-829-8374
Your Caller ID	204158

Page 1 of 7

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$96,267.30

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2015 (Form 1040A). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$96,267.30 you owe.

Billing Summary

Amount you owed	\$95,778.63
Failure to pay penalty	212.76
Interest charges	275.91
Amount due immediately	\$96,267.30

Continued on back...



JOHN F VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP504
Notice date	October 28, 2019
Taxpayer ID number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number [REDACTED], the tax year (2015), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$96,267.30

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149



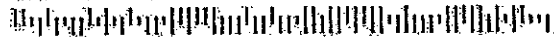
EXHIBIT 7

BY VIDU 30 0 201512 670 00007626730



Department of the Treasury
Internal Revenue Service
P.O. Box 9002
Holtsville, NY 11742-9002

361127,109622,144125,7479 1 AB 0,412 954



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

361127

Notice 107E

Tax Year	2015
Notice date	October 7, 2019
Social Security number	[REDACTED]
To contact us	800-829-8374
Your Caller ID	204158
Page 1 of 5	29H

Changes to your 2015 Form 1040A

Amount due: \$95,778.63

As a result of your recent audit, we changed your 2015 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe \$95,778.63.

Billing Summary

Increase in tax	\$42,553.00
Increase in failure to pay proper estimated tax penalty	766.40
Increase in failure-to-pay penalty	8,936.13
Increase in failure-to-file - fraud penalty	30,850.93
Increase in interest	12,672.17
Amount due by October 28, 2019	\$95,778.63

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$95,778.63 by October 28, 2019 to avoid additional interest and applicable penalty charges.

Continued on back...



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP22E
Notice date	October 7, 2019
Social Security number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your social security number [REDACTED], the tax year (2015), and the form number (1040A) on your payment and any correspondence.

Amount due by October 28, 2019

\$95,778.63

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0114

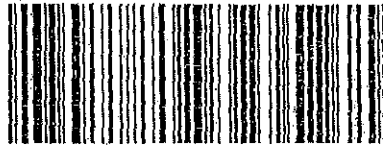


EXHIBIT 7

BV VIDU 30 0 201512 670 00009577&63

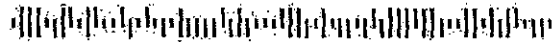


Department of the Treasury
Internal Revenue Service
Holtsville, NY 11742-0480



9307 1107 5560 6153 6893 48

027420.195203.166503.8088 2 AB 0.412 1398



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538



027420

Notice	CP504
Tax year	2016
Notice date	October 28, 2019
Taxpayer ID number	[REDACTED]
To contact us	Phone 800-829-8374
Your Caller ID	204158

Page 1 of 7

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$70,251.58

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2016 (Form 1040A). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$70,251.58 you owe.

Billing Summary

Amount you owed	\$69,885.25
Failure-to-pay penalty	165.01
Interest charges	201.32
Amount due immediately	\$70,251.58

Continued on back



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP504
Notice date	October 28, 2019
Taxpayer ID number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number [REDACTED] the tax year (2016), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$70,251.58

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149



EXHIBIT 7

BV VIDU 30 0 201612 670 00007025158



Department of the Treasury
Internal Revenue Service
ACS Support Stop 5050
PO Box 219236
Kansas City, MO 64121

022071 199831 190147 8700 1 AB 0.412 700



KIMBERLY VIDUREK

1 SOUTH DR

HYDE PARK, NY 12538-1007



022071

For Your Reference

Tax Year 2014 Your TIN: [REDACTED]
Tax Form 1040A Caller ID: 421.222
Notice CP503D

New quick, easy, and secure online payments

Visit irs.gov/ep503d to avoid late fees or time lost on the phone.

To: KIMBERLY VIDUREK

We recently contacted you about your past due 2014 taxes. You must pay your balance immediately.

Amount Past Due: \$81,415.22

You must pay by November 21, 2019 to stop further penalties and interest.

What You Need To Do Now: Choose Your Payment Method

If you can't pay the full balance due now, you can set up a payment plan for smaller monthly payments and a lower penalty rate to pay off your balance.

Pay Your Balance In Full Now

\$81,415.22

1. Get your bank account information and recent tax return
2. Go to irs.gov/directpay
3. Select "Make a Payment"
4. Select the following options:

- ✓ Reason for Payment: Tax Return or Notice
- ✓ Apply Payment To: 1040A
- ✓ Tax Period for Payment: December 31, 2014

Visit irs.gov/directpay

Pay Your Balance Over Time

Monthly payments as low as*

\$1,197.28

1. Get your bank account information and recent tax return
2. Go to irs.gov/opa
3. Select "Apply as Individual"
4. Sign up by selecting "Create Account"
5. Pay your low payment monthly

* Your monthly payment will be higher if you have more than one year of balances past due or due to accrued penalties and interest for the current year.

Visit irs.gov/opa

If you paid your balance in full, set up a payment plan after receiving a previous notice or we advised you we have suspended enforced collection on your account, please disregard this reminder. You can check your payment status on irs.gov/payments.

EXHIBIT 7

Continued on back...

3571227,1896222,144125,7479 1 AB 0,412 954.

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361122

Amount due: \$81,025.83

As a result, you owe \$81,025.83.

Increase in tax	\$34,695.00
Increase in failure-to-pay penalty	8,673.75
Increase in failure-to-file - fraud penalty	25,153.88
Increase in interest	12,503.20
Amount due by October 28, 2019	\$81,025.83

- Pay the amount due of \$81,025.83 by October 28, 2019 to avoid additional interest and applicable penalty charges:



Notice	CP22E
Notice date	October 7, 2019
Social Security number	[REDACTED]



- Make your check or money order payable to the United States Treasury.
- Write your social security number [REDACTED] the tax year (2014), and the form number (1040A) on your payment and any correspondence.

\$81,025.83



EXHIBIT 7

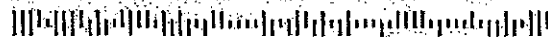
SH VIDU 30.0 201412 670 00008102583



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0025

Notice	CP22E
Tax Year	2015
Notice date	October 7, 2019
Social Security number	[REDACTED]
To contact us	800-829-0922
Your Caller ID	421222
Page 1 of 5	29H

361121,189622,144125,7479 1 AB 0,412 954



KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

361121

Changes to your 2015 Form 1040A

Amount due: \$95,778.63

As a result of your recent audit, we changed your 2015 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe \$95,778.63.

Billing Summary

Increase in tax	\$42,553.00
Increase in failure to pay proper estimated tax penalty	766.40
Increase in failure to pay penalty	8,936.13
Increase in failure to file - fraud penalty	30,850.93
Increase in interest	12,672.17
Amount due by October 28, 2019	\$95,778.63

What you need to do immediately

If you agree with the changes we made:

- Pay the amount due of \$95,778.63 by October 28, 2019 to avoid additional interest and applicable penalty charges.

Continued on back...



KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

Notice	CP22E
Notice date	October 7, 2019
Social Security number	[REDACTED]

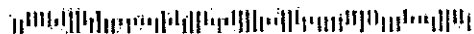
**Payment**

- Make your check or money order payable to the United States Treasury.
- Write your social security number [REDACTED], the tax year (2015), and the form number (1040A) on your payment and any correspondence.

Amount due by October 28, 2019

\$95,778.63

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419

**EXHIBIT 7**

SH VIDU 30 0 201512 670 00009577863



Department of the Treasury
Internal Revenue Service
ACS Support Stop 5050
PO Box 219236
Kansas City, MO 64121

022072 199831 190147 8700 1 AB 0 412 700



KIMBERLY VIDUREK

1 SOUTH DR

HYDE PARK NY 12538-1007



022072

For Your Reference	
Tax Year	2015 Your TIN [REDACTED]
Tax Form	1040A Caller ID 421-272
Notice	CP503D
New, quick, easy, and secure online payments	
Visit irs.gov/cp503d to avoid late fees or time lost on the phone.	

To: KIMBERLY VIDUREK

We recently contacted you about your past due 2015 taxes. You must pay your balance immediately.

Amount Past Due: \$96,451.67

You must pay by November 21, 2019 to stop further penalties and interest.

What You Need To Do Now: Choose Your Payment Method

If you can't pay the full balance due now, you can set up a payment plan for smaller monthly payments and a lower penalty rate to pay off your balance.

Pay Your Balance In Full Now

\$96,451.67

1. Get your bank account information and recent tax return
2. Go to irs.gov/directpay
3. Select "Make a Payment"
4. Select the following options:

- ✓ Reason for Payment: Tax Return or Notice
- ✓ Apply Payment To: 1040A
- ✓ Tax Period for Payment: December 31, 2015

Visit irs.gov/directpay

Pay Your Balance Over Time

Monthly payments as low as*

\$1,418.41

1. Get your bank account information and recent tax return
2. Go to irs.gov/opa
3. Select "Apply as Individual"
4. Sign up by selecting "Create Account"
5. Pay your low payment monthly

* Your monthly payment will be higher if you have more than one year of balances past due or due to accrued penalties and interest for the current year.

Visit irs.gov/opa

If you paid your balance in full, set up a payment plan after receiving a previous notice or we advised you we have suspended enforced collection on your account, please disregard this reminder. You can check your payment status on irs.gov/payments.

EXHIBIT 7

Continued on back...



Department of the Treasury
Internal Revenue Service
ACS Support Stop 5050
PO Box 219236
Kansas City, MO 64121

022073 199831 190147 8700 1 AB 0 412 700



KIMBERLY VIDUREK

1 SOUTH DR

HYDE PARK, NY 12538-1007

For Your Reference

Tax Year 2016 Your TIN [REDACTED]
Tax Form 1040A Caller ID 421222
Notice CP503D

New quick, easy, and secure online payments

Visit irs.gov/cp503d to avoid late fees or time lost on the phone.

022073

To: KIMBERLY VIDUREK

We recently contacted you about your past due 2016 taxes. You must pay your balance immediately.

Amount Past Due: \$68,652.18

You must pay by November 21, 2019 to stop further penalties and interest.

What You Need To Do Now: Choose Your Payment Method

If you can't pay the full balance due now, you can set up a payment plan for smaller monthly payments and a lower penalty rate to pay off your balance.

Pay Your Balance In Full Now

\$68,652.18

1. Get your bank account information and recent tax return
2. Go to irs.gov/directpay
3. Select "Make a Payment"
4. Select the following options:

- ✓ Reason for Payment: Tax Return or Notice
- ✓ Apply Payment To: 1040A
- ✓ Tax Period for Payment: December 31, 2016

Visit irs.gov/directpay

Pay Your Balance Over Time

Monthly payments as low as*

\$1,009.59

1. Get your bank account information and recent tax return
2. Go to irs.gov/opa
3. Select "Apply as Individual"
4. Sign up by selecting "Create Account"
5. Pay your low payment monthly

* Your monthly payment will be higher if you have more than one year of balances past due or due to accrued penalties and interest for the current year.

Visit irs.gov/opa

If you paid your balance in full, set up a payment plan after receiving a previous notice or we advised you we have suspended/enforced collection on your account, please disregard this reminder. You can check your payment status on irs.gov/payments.

EXHIBIT 7

Continued on back...

Form 668 (Y)(c) (Rev. February 2004)	5005	Department of the Treasury - Internal Revenue Service			
Notice of Federal Tax Lien					
Area: SMALL BUSINESS/SELF EMPLOYED AREA #1 (800) 913-6050		Serial Number 936366513		For Optional Use by Recording Office	
<p>As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p> <p>Name of Taxpayer JOHN VIDUREK</p> <p>Residence 1 SOUTH DRIVE HYDE PARK, NY 12538</p>				<p>• This Notice of Federal Tax Lien has been filed as a matter of public record.</p> <p>• IRS will continue to charge penalty and interest until you satisfy the amount you owe.</p> <p>• Contact the Area Office Collection Function for information on the amount you must pay before we can release this lien.</p> <p>• See the back of this page for an explanation of your Administrative Appeal rights.</p>	
<p>IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).</p>					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2009		12/17/2012	01/16/2023	124762.43
<p>Place of Filing DUTCHESS COUNTY CLERK DUTCHESS COUNTY POUGHKEEPSIE, NY 12601</p>					<p>Total 124762.43</p>

This notice was prepared and signed at MANHATTAN, NY, on this,

the 26th day of April, 2013.

Signature	Title
	REVENUE OFFICER
For N. CASSADINE	21-14-2748
	(914) 684-7150

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 3 - Taxpayer's Copy

EXHIBIT 1

OAT NO: 60025X
Form 668 (Y)(c) (Rev. 02-04)



IRS Department of the Treasury
Internal Revenue Service
PO Box 9013
Stop 651
Holtsville, NY 11742-9013
Fax: 855-384-8822

In reply refer to: 0194126680

August 7, 2013

200912 30

JOHN VIDUREK
1 SOUTH DRIVE
HYDE PARK, NY 12538

Taxpayer Identification Number: [REDACTED]

Tax Period: December 31, 2009

Form(s): 1040

Dear Taxpayer:

Thank you for the correspondence we received April 12, 2013.

We have reviewed the information and/or documentation you sent to us and have determined that you are not required to file a tax return for the above year. This tax matter has been closed. There is no further action required on your part. We apologize for any inconvenience this may have caused you.

If you have any questions, please call KAREN M. ALBRECHT at 631-654-6671, Monday through Friday between the hours of 5:00PM and 11:00PM EST, or you may write/fax to us at the address/fax number above. If this number is outside your local calling area you may incur a long distance charge.

Sincerely yours,

Karen M. Albrecht

KAREN M. ALBRECHT
1000176908
Tax Examiner


EXHIBIT 2

Form 668 (Z) (Rev. 10-2000)	1872	Department of the Treasury - Internal Revenue Service Certificate of Release of Federal Tax Lien			
Area: SMALL BUSINESS/SELF EMPLOYED AREA #1		Serial Number 936366513		For Use by Recording Office	
Lien Unit Phone: (800) 913-6050					
I certify that the following-named taxpayer, under the requirements of section 6325 of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>May 06 2013</u> , is authorized to note the books to show the release of this lien for these taxes and additions.					
Name of Taxpayer JOHN VIDUREK					
Residence 1 SOUTH DRIVE HYDE PARK, NY 12538					
COURT RECORDING INFORMATION:					
Lien	Page	UCC No.	Serial No.		
n/a	n/a	n/a	2013-154		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2009		12/17/2012	01/16/2023	124762.43

Place of Filing DUTCHESS COUNTY CLERK DUTCHESS COUNTY POUGHKEEPSIE, NY 12601					Total 124762.43

This notice was prepared and signed at MANHATTAN, NY, on this,

the 18th day of September, 2013.

Signature 	Title Operations Manager, Centralized Case Processing-Lien Unit
--	---

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax Lien.
Rev. Rul. 71-466, 1971-2 C.B. 409

Part 2 - Taxpayer's Copy

EXHIBIT 3

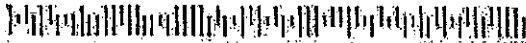
Form 668 (Z) (Rev. 10-2000)
CAT. NO. 680261



Department of the Treasury
Internal Revenue Service
P.O. Box 9019
Holtsville, NY 11742-9019

Notice	CP21A
Tax Year	2009
Notice date	September 2, 2013
Social Security number	[REDACTED]
To contact us	1-800-829-8374
Your Caller ID	578085
Page 1 of 2	17H

065982 360763 0278 005 1 AT 0 384 540



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

065982

Changes to your 2009 Form 1040A

Amount due: \$80.64

We made the changes you requested to your 2009 Form 1040A to adjust your:

- account information
- penalty charge

As a result, you owe \$80.64.

Billing Summary

Account balance before this change	\$ 124,842.43
Decrease in tax	-81,413.00
Decrease in failure-to-file penalty	-18,317.92
Decrease in failure to pay proper estimated tax penalty	-1,949.01
Decrease in failure-to-pay penalty	-13,433.14
Decrease in interest	-9,648.72
Amount due by September 23, 2013	\$80.64

What you need to do immediately

If you agree with the changes we made:

- Pay the amount due of \$80.64 by September 23, 2013 to avoid additional penalty and interest charges.

Continued on back...



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP21A
Notice date	September 2, 2013
Social Security number	[REDACTED]

**Payment**

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED], the tax year (2009), and the form number (1040A) on your payment and any correspondence.

Amount due by September 23, 2013

\$80.64

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149



EXHIBIT 5 pg 1 of 2

BY VIDU 30 0 200912 670 00000008064



YOUR VOICE AT THE IRS



THE OFFICE OF THE TAXPAYER ADVOCATE OPERATES INDEPENDENTLY OF ANY OTHER IRS OFFICE AND REPORTS DIRECTLY TO CONGRESS THROUGH THE NATIONAL TAXPAYER ADVOCATE.

Date: November 14, 2014

John E Vidurek
1 South Drive
Hyde Park, NY 12538

Re: Verified Notice and Demand

Dear Mr. and Mrs. Taxpayer:

We have determined that the arguments you raised appear to be frivolous and have no basis in law. It is the policy of the Taxpayer Advocate Service not to respond on a point-by-point basis to questions such as those raised in your correspondence. The claims presented in your correspondence also do not relieve you from your legal responsibilities to file federal tax returns and pay taxes. We urge you to honor those legal duties.

I have forwarded your inquiry to the Examination Division at the Ogden Campus. You may contact them at telephone number 1-866-883-0235. This is a toll-free number.

Sincerely,

A handwritten signature in dark ink, appearing to read "J. Melendez", written in a cursive style.

J Melendez
Intake Advocate
ID Number 0708622

Exhibit ~~B~~ 5

Taxpayer Advocate Service
PO Box 1640
Ogden, UT 84402-1640
Toll-Free: 877-777-4778
www.irs.gov/advocate

TAS 1886 Letter (10/2011)

James Vidurek
1 South Drive
Hyde Park, NY, 12538

June 27, 2019

RE: Letter 555T (Rev.3-2017) Catalog Number 51390J
And reference to letter - Examination report Form 4549-A(2) Agreement Form 4089-B

TO: Department of the Treasury
Internal Revenue Service
Small Business and Self Employed
240 Broadway - 14th Floor
Attn SE:SFB:TS:E-7
New York, NY 10007

7017 3040 0000 4875 9753

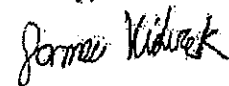
Dear Susan Lamastro:

In response to letter 555T (Rev.3-2017) Catalog Number 51390J please be advised that said "enclosed" Examination report Form 4549-A(2), Agreement Form 4089-B, and letter 531 dated May 2, 2019 was not enclosed/attached to letter 555T (Rev.3-2017) Catalog Number 51390J.

Furthermore I am not self-employed and never had an income during said years in letter 555T. I took my first job ever just a few months ago. For me to agree to any of your terms would be fraud. Therefore please send me a copy of your certified Proof of Claim Affidavit Form 4490 Rev.2-2005 filed in the Federal District Court so that I can understand and defend against your claim properly. I have been unable to find a copy in the Southern District of NY.

Thank You for your time.

Sincerely,



James Vidurek

Attachment: copy of 2 page letter 555T (Rev.3-2017) Catalog Number 51390J dated June 19, 2019

EXHIBIT 6



Department of the Treasury
Internal Revenue Service
Small Business and Self-Employed
290 Broadway - 14th Floor
ATTN: SE:SFE:C:TS:E-7
New York, NY 10007

JAMES VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Date:
June 19, 2019
Taxpayer ID number:
[REDACTED]
Form:
1040
Tax year:
December 31, 2014
December 31, 2015
December 31, 2016
Person to contact:
A Reuben
Employee ID number:
1000261536
Contact telephone number:
212-298-2695
Contact fax number:
855 883 9486
Refer reply to:
SE:SFE:C:TS:E-7
Date of Notice of Deficiency:
May 2, 2019
Last date to file petition with the U S Tax Court:
July 31, 2019

Dear JAMES VIDUREK

Thank you for the information you provided about your federal tax liability for the years above. Based on our review of the information:

- ☐ We've reduced the tax increase previously proposed in the statutory Notice of Deficiency issued on the date above. Enclosed are two copies of an examination report supplementing the Notice of Deficiency. The report explains the changes we made to our previously proposed tax increase.
- ☒ We didn't change the tax increase previously proposed in the statutory Notice of Deficiency issued on the date above. The information you provided did not justify a change for the reasons stated below:
The information you provided did not justify a change.

- ☐ We didn't have enough time to reconsider your case before the last date to petition listed above. We are returning any records you submitted.

What you should do if you agree

If you accept our findings, please sign and return the enclosed agreement form. Mail the agreement to the address at the top of this letter, or fax the information to the fax number above. Please include a copy of this letter with your response.

EXHIBIT 6

What you should do if you don't agree:

If you don't accept our findings, you can file a petition with the United States Tax Court as explained in the notice of deficiency to request a redetermination of the amount you owe. This correspondence and our consideration of your case have not extended the last date to file a petition with the United States Tax Court listed above. The last day you can file a petition with the United States Tax Court is 90 days from the date of the statutory Notice of Deficiency (or 150 days if the Notice was addressed to you outside of the United States). If you decide not to accept our findings, and you don't file a timely petition with the Tax Court, we'll close your case after the last date to file a petition and send you a bill as required by law.

If you have questions, contact the person above.

Thank you for your cooperation.

Sincerely,



Susan Lamastro
Technical Services Territory Mgr East

Enclosures:

Copy of this letter

Examination report Form 4549-A(2)

Agreement Form 4089-B

PLEASE SEE LETTER 531 AND ATTACHMENTS MAILED TO YOU ON MAY 2, 2019.

EXHIBIT 6

John, Kimberly & James Vidurek
 1 South Drive
 Hyde Park, NY 12538
 November 30, 2019

7019 0700 0002 3558 3019

IRS

Cincinnati, OH 45999-0149

To Whom It May Concern;

In response to the following notices we have no clue what you are talking about. We never submitted a tax form for those years. Where are you getting all this wrong information?

- * Kimberly is disabled and never worked or was self-employed. See attached affidavit previously sent to IRS.
- * John retired and disabled was not employed or self-employed for any of those years. See attached affidavit previously sent to IRS.
- * James started his first job as a part-time cashier and has only worked about 6 months to date, prior to that he was never employed or self-employed. See attached affidavit previously sent to IRS.

Notice CP22E	October 07, 2019	year 2014	\$81,025.83	John Vidurek
Notice CP504	October 28, 2019	year 2014	\$81,259.83	John Vidurek
Notice CP22E	October 07, 2019	year 2014	\$81,025.83	John Vidurek
Notice CP504	October 28, 2019	year 2015	\$96,267.30	John Vidurek
Notice CP504	October 28, 2019	year 2016	\$70,251.58	John Vidurek
Notice CP503D	October 07, 2019	year 2014	\$81,415.22	Kim Vidurek
Notice CP22E	October 07, 2019	year 2014	\$81,025.83	Kim Vidurek
Notice CP503D	October 07, 2019	year 2015	\$96,451.67	Kim Vidurek
Notice CP504	October 28, 2019	year 2015	\$96,267.30	Kim Vidurek
Notice CP503D	Undated	year 2016	\$68,652.18	Kim Vidurek
Notice CP22E	October 07, 2019	year 2014	\$81,025.83	James Vidurek
Notice CP503D	Undated	year 2014	\$81,415.22	James Vidurek
Notice CP22E	Undated	year 2015	\$96,451.67	James Vidurek
Notice CP22E	October 7, 2019	year 2016	\$68,163.66	James Vidurek
Notice CP22E	October 7, 2019	year 2016	\$69,885.25	James Vidurek
Notice CP503D	October 28, 2019	year 2016	\$68,652.18	James Vidurek

For us to agree to any of your terms would be fraud. Therefore please send us copies of your "Certified Proof of Claim Affidavit Forms 4490 Rev.2-2005" that is to be filed in the Federal District Court by law, so that we can understand and defend against your claims properly. I have been unable to find a copy in the Southern Federal District of NY Courthouse, please advise us.

EXHIBIT 7

Kimberly Vidurek
1 South Drive
Hyde Park, NY 12438

October 30, 2018

Department of the Treasury
Small Business and Self employed
300 Commerce Drive
New Windsor NY 12553

7017 3040 0000 4990 7696

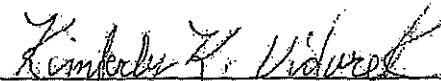
New York State)
) SS
Dutchess County)

Dear Jeanette Willet

This verified letter is in response to your two page Letter (950 – Rev.4-2017; catalog number 40390D) dated October 16, 2018 with examination report and agreement form approximately 61 +/- pages; copy attached to this letter.

Please be advised that I have never operated a small business. I am not an officer of any business. I have never been self-employed. I became a mother at a young age and for that reason I have never held a job or collected a pay check.

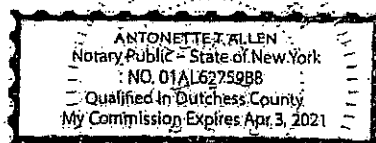
I have been disable for about eight (8) years and am now unable to work and for that reason have no plans to enter the work force. In conclusion it would be fraudulent if I were to sign your assessment or admit to an income.


Kimberly Vidurek

NOTARY

In New York State, Dutchess County, on Nov 7, 2018 before me, the undersigned Notary Public, personally appeared Kimberly Vidurek, to me known to be the living woman described herein, who executed the forgoing instrument, and has sworn before me that he/she executed the same as his/her free-will act and deed.

(Notary seal)




Notary

EXHIBIT 7

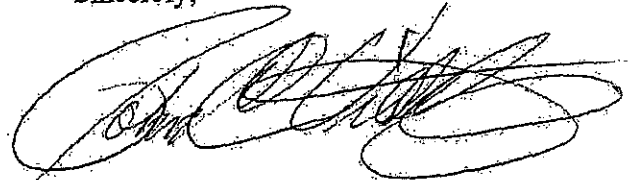
Furthermore we are in the US Supreme Court concerning a lawsuit against IRS agents therefore you should not

~~be communicating to us.~~

Question: Are you triple-dipping here on fraudulent billings?

Thank You for your time.

Sincerely;

A handwritten signature in black ink, appearing to be a stylized representation of the names John and Kimberly Vidurek, followed by a large, sweeping flourish.

Mr. & Mrs. John Vidurek & son

ATTACHMENTS: Notarized Letter from John Vidurek (1 page)
Notarized Letter from Kimberly Vidurek (1 page)
Notarized Letter from James Vidurek (1 page)
Sixteen (16) Notices listed above

EXHIBIT 7

John Vidurek
1 South Drive
Hyde Park, NY 12438

October 30, 2018

Department of the Treasury
Small Business and Self-employed
300 Commerce Drive
New Windsor NY 12553

New York State)
) SS
Dutchess County)

7017 3040 0000 4990 7702

Dear Jeanette Willet

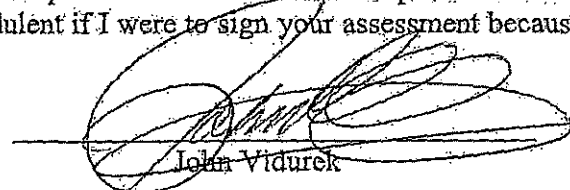
This verified letter is in response to your two page Letter (950 – Rev.4-2017; catalog number 40390D) dated October 16, 2018 with examination report and agreement form approximately 61 +/- pages, copy attached to this letter.

As I am sure you are aware that a case in the federal court concerning this issue has been filed under Case No. 17 CV 9064 (VB) and therefore your communications to me is unlawful and I do plan on adding damages and possibly more people to this case.

Additionally I have written many letters and at least three "Notice and Demands" all of which have gone ignored. I have responded to every letter you sent me, why can't you answer my questions and respond to my requests? The United States Supreme Court said:

"Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading." U.S. v Tweel, 550 F.2d 297, 299.; Also U.S. v Prudden, 424 F.2d 1021, 1032; Carmine v Bowen, 64 A.932.

You have a moral duty to speak, so I request again please send me a certified proof of claim and fiduciary authority. In conclusion it would be fraudulent if I were to sign your assessment because it is not true.


John Vidurek

NOTARY

In New York State, Dutchess County, on October 30th, 2018 before me, the undersigned Notary Public, personally appeared John Vidurek, to me known to be the living man described herein, who executed the forgoing instrument, and has sworn before me that he/she executed the same as his/her free-will act and deed.

(Notary seal)

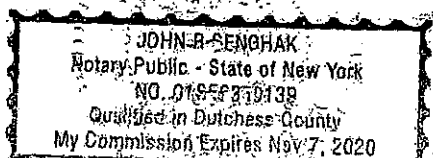
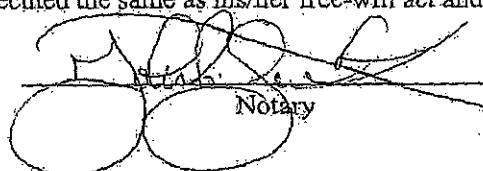


EXHIBIT 7


Notary

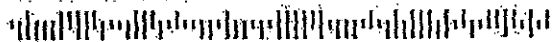


Department of the Treasury
Internal Revenue Service
Holtsville, NY 11742-0480.



9307 1107 5660 6153 6892 49

027410.195203.166503.8088 2 AB 0.412 1238



JOHN E. VIDUREK
1 SOUTH DRIVE
HYDE PARK, NY 12538



027410

Notice	CP504
Tax year	2014
Notice date	October 28, 2019
Taxpayer ID number	[REDACTED]
To contact us	Phone 800-829-8374
Your Caller ID	2041158
Page 1 of 5	

Amount due immediately: \$81,259.24

This is a notice of intent to levy your state tax refund or other property. As we notified you, before, our records show you have unpaid taxes for the tax year ending December 31, 2014 (Form 1040A). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$81,259.24 you owe.

Billing Summary

Amount you owed	\$81,025.83
Interest charges	233.41
Amount due immediately	\$81,259.24

Continued on back...



JOHN E. VILJAEK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP504
Notice date	October 28, 2019
Taxpayer ID number	



Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number [REDACTED] the tax year (2014), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$81,259.24

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149



EXHIBIT 7

BY VIDU 30 D 201412 670 00008125924



Department of the Treasury
Internal Revenue Service
P.O. Box 9002
Holtsville, NY 11742-9002

Notice	CP22E
Tax Year	2014
Notice date	October 7, 2019
Social Security number	[REDACTED]
To contact us	800-829-8374
Your Caller ID	204158
Page 1 of 5	29H

361128.189622.144125.7479 1 AB 0.412 954



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

361128

Changes to your 2014 Form 1040A

Amount due: \$81,025.83

As a result of your recent audit, we changed your 2014 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe \$81,025.83.

Billing Summary

Increase in tax	\$34,695.00
Increase in failure-to-pay penalty	8,673.75
Increase in failure-to-file - fraud penalty	25,153.88
Increase in interest	12,503.20
Amount due by October 28, 2019	\$81,025.83

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$81,025.83 by October 28, 2019 to avoid additional interest and applicable penalty charges.

Continued on back...



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP22E
Notice date	October 7, 2019
Social Security number	[REDACTED]

**Payment**

- Make your check or money order payable to the United States Treasury.
- Write your social security number [REDACTED], the tax year (2014), and the form number (1040A) on your payment and any correspondence.

Amount due by October 28, 2019

\$81,025.83

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0114

**EXHIBIT 7**

RV VTDH 30 0 201412 620 0000A1025A3

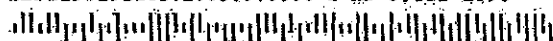


Department of the Treasury
Internal Revenue Service
Holtsville, NY 11742-0480



9307 1107 5660 6153 6893 31

027419.195203.166503.8088 2 AB 0.412 1398



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538



027419

Notice	CP504
Tax year	2015
Notice date	October 28, 2019
Taxpayer ID number	[REDACTED]
To contact us	Phone 800-829-8374
Your Caller ID	204158

Page 1 of 7

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$96,267.30

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2015 (Form 1040A). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$96,267.30 you owe.

Billing Summary

Amount you owed	\$95,778.63
Failure-to-pay penalty	212.76
Interest charges	275.91
Amount due immediately	\$96,267.30

Continued on back...



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP504
Notice date	October 28, 2019
Taxpayer ID number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number [REDACTED] the tax year (2015), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$96,267.30

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149



EXHIBIT 7

BY VIDU 30 D 201512 670 00007626730



Department of the Treasury
Internal Revenue Service
P.O. Box 9002
Holtsville, NY 11742-9002

Notice	CP22E
Tax Year	2015
Notice date	October 7, 2019
Social Security number	[REDACTED]
To contact us:	800-829-8374
Your Caller ID	204158
Page 1 of 5	29H

361127 169622 144125 7479 1 AB 0 412 954



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

361127

Changes to your 2015 Form 1040A

Amount due: \$95,778.63

As a result of your recent audit, we changed your 2015 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe \$95,778.63.

Billing Summary

Increase in tax	\$42,553.00
Increase in failure to pay proper estimated tax penalty	766.40
Increase in failure-to-pay penalty	8,936.13
Increase in failure-to-file - fraud penalty	30,850.93
Increase in interest	12,672.17
Amount due by October 28, 2019	\$95,778.63

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$95,778.63 by October 28, 2019 to avoid additional interest and applicable penalty charges.

Continued on back...



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP22E
Notice date	October 7, 2019
Social Security number	[REDACTED]

**Payment**

- Make your check or money order payable to the United States Treasury.
- Write your social security number [REDACTED] the tax year (2015), and the form number (1040A) on your payment and any correspondence.

Amount due by October 28, 2019

\$95,778.63

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0114

EXHIBIT 7

8V VIDD 30 0 201512 670 00009577863

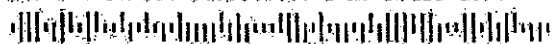


Department of the Treasury
Internal Revenue Service
Holtsville, NY 11742-0480



9307 1107 5660 6153 6893 48

027420..195203.166503.8088 2 AB D.412 1398



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

027420



Notice	CP504
Tax year	2016
Notice date	October 28, 2019
Taxpayer ID number	
To contact us	Phone 800-829-8374
Your Caller ID	204158

Page 1 of 7

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$70,251.58

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2016 (Form 1040A). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$70,251.58 you owe.

Billing Summary

Amount you owed	\$69,885.25
Failure-to-pay penalty	165.01
Interest charges	201.32
Amount due immediately	\$70,251.58

Continued on back



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP504
Notice date	October 28, 2019
Taxpayer ID number	



Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number [REDACTED], the tax year (2016), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$70,251.58

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149



EXHIBIT 7

BV VIDU 30 0 201612 670 00007025158



Department of the Treasury
Internal Revenue Service
ACS Support Stop 5050
PO Box 219236
Kansas City, MO 64121

022071 199831 190147 8700 1 AB 0 412 700



KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007



022071

For Your Reference

Tax Year	2014	Your TIN	
Tax Form	1040A	Caller ID	421222
Notice	CP503D		

New, quick, easy, and secure online payments

Visit irs.gov/cp503d to avoid late fees or time lost on the phone.

To: KIMBERLY VIDUREK

We recently contacted you about your past due 2014 taxes. You must pay your balance immediately.

Amount Past Due: \$81,415.22

You must pay by November 21, 2019 to stop further penalties and interest.

What You Need To Do Now: Choose Your Payment Method

If you can't pay the full balance due now, you can set up a payment plan for smaller monthly payments and a lower penalty rate to pay off your balance.

Pay Your Balance In Full Now

\$81,415.22

1. Get your bank account information and recent tax return
2. Go to irs.gov/directpay
3. Select "Make a Payment"
4. Select the following options:

- ✓ Reason for Payment: Tax Return or Notice
- ✓ Apply Payment To: 1040A
- ✓ Tax Period for Payment: December 31, 2014

Visit irs.gov/directpay

Pay Your Balance Over Time

Monthly payments as low as*

\$1,197.28

1. Get your bank account information and recent tax return
2. Go to irs.gov/opa
3. Select "Apply as Individual"
4. Sign up by selecting "Create Account"
5. Pay your low payment monthly

* Your monthly payment will be higher if you have more than one year of balances past due or due to accrued penalties and interest for the current year

Visit irs.gov/opa

If you paid your balance in full, set up a payment plan after receiving a previous notice or we advised you we have suspended enforced collection on your account, please disregard this reminder. You can check your payment status on irs.gov/payments.

EXHIBIT 7

Continued on back...



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0025

Notice	CP22E
Tax Year	2014
Notice date	October 7, 2019
Social Security number	[REDACTED]
To contact us	800-829-0922
Your Caller ID	421222
Page 1 of 5	29H

361122 189622 144125 7479 1 AB 0.412 954
[Barcode]



KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

361122

Changes to your 2014 Form 1040A

Amount due: \$81,025.83

As a result of your recent audit, we changed your 2014 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe \$81,025.83.

Billing Summary

Increase in tax	\$34,695.00
Increase in failure-to-pay penalty	8,673.75
Increase in failure-to-file fraud penalty	25,153.88
Increase in interest	12,503.20
Amount due by October 28, 2019	\$81,025.83

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$81,025.83 by October 28, 2019 to avoid additional interest and applicable penalty charges.

Continued on back...



KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

Notice	CP22E
Notice date	October 7, 2019
Social Security number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your social security number [REDACTED] the tax year (2014), and the form number (1040A) on your payment and any correspondence.

Amount due by October 28, 2019

\$81,025.83

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419



EXHIBIT 7

SH VIDU 30 0 201412 670 00008102583



Department of the Treasury
Internal Revenue Service
ACS Support Stop 5050
PO Box 219236
Kansas City, MO 64121

022072 199831 190147 8700 1 AB 0.412 700
[Barcode]

KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007



022072

WI

For Your Reference

Tax Year	2015	Your TIN	[Redacted]
Tax Form	1040A	Caller ID	421222
Notice	CP503D		

New quick, easy, and secure online payments

Visit irs.gov/cp503d to avoid late fees or time lost on the phone.

To: KIMBERLY VIDUREK

We recently contacted you about your past due 2015 taxes. You must pay your balance immediately.

Amount Past Due: \$96,451.67

You must pay by November 21, 2019 to stop further penalties and interest.

What You Need To Do Now: Choose Your Payment Method

If you can't pay the full balance due now, you can set up a payment plan for smaller monthly payments and a lower penalty rate to pay off your balance.

Pay Your Balance In Full Now

\$96,451.67

1. Get your bank account information and recent tax return
2. Go to irs.gov/directpay
3. Select "Make a Payment"
4. Select the following options:

- ✓ Reason for Payment: Tax Return or Notice
- ✓ Apply Payment To: 1040A
- ✓ Tax Period for Payment: December 31, 2015

Visit irs.gov/directpay

Pay Your Balance Over Time

Monthly payments as low as*

\$1,418.41

1. Get your bank account information and recent tax return
2. Go to irs.gov/opa
3. Select "Apply as Individual"
4. Sign up by selecting "Create Account"
5. Pay your low payment monthly

* Your monthly payment will be higher if you have more than one year of balances past due or due to accrued penalties and interest for the current year.

Visit irs.gov/opa

If you paid your balance in full, set up a payment plan after receiving a previous notice or we advised you we have suspended enforced collection on your account, please disregard this reminder. You can check your payment status on irs.gov/payments.

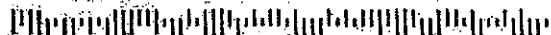
EXHIBIT 7

Continued on back...



Department of the Treasury
Internal Revenue Service
ACS Support Stop 5050
PO Box 219236
Kansas City, MO 64121

022073 199831 190147 8700 1 AB 0.412 700



KIMBERLY VIDUREK

1 SOUTH DR.

HYDE PARK NY 12538-1007



022073

For Your Reference

Tax Year	2016	Your TIN	[REDACTED]
Tax Form	1040A	Caller ID	421222
Notice	CP503D		

New, quick, easy, and secure online payments

Visit irs.gov/cp503d to avoid late fees or time lost on the phone.

To: KIMBERLY VIDUREK

We recently contacted you about your past due 2016 taxes. You must pay your balance immediately.

Amount Past Due: \$68,652.18

You must pay by November 21, 2019 to stop further penalties and interest.

What You Need To Do Now: Choose Your Payment Method

If you can't pay the full balance due now, you can set up a payment plan for smaller monthly payments and a lower penalty rate to pay off your balance.

Pay Your Balance In Full Now

\$68,652.18

1. Get your bank account information and recent tax return
2. Go to irs.gov/directpay
3. Select "Make a Payment"
4. Select the following options:
 - ✓ Reason for Payment: Tax Return or Notice
 - ✓ Apply Payment To: 1040A
 - ✓ Tax Period for Payment: December 31, 2016

Visit irs.gov/directpay

Pay Your Balance Over Time

Monthly payments as low as*

\$1,009.59

1. Get your bank account information and recent tax return
2. Go to irs.gov/opa
3. Select "Apply as Individual"
4. Sign up by selecting "Create Account"
5. Pay your low payment monthly

* Your monthly payment will be higher if you have more than one year of balances past due or due to accrued penalties and interest for the current year

Visit irs.gov/opa

If you paid your balance in full, set up a payment plan after receiving a previous notice or we advised you we have suspended enforced collection on your account, please disregard this reminder. You can check your payment status on irs.gov/payments.

EXHIBIT 7

Continued on back...



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0025

361125.189622.144125.7479 1 AB 0 412 954



Notice	CP22E
Tax Year	2014
Notice date	October 7, 2019
Social Security number	[REDACTED]
To contact us	800-829-0922
Your Caller ID	279362
Page 1 of 5	29H



JAMES VIDU
1 SOUTH DR
HYDE PARK NY 12538-1007

361125

Changes to your 2014 Form 1040A

Amount due: \$81,025.83

As a result of your recent audit, we changed your 2014 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe \$81,025.83.

Billing Summary

Increase in tax	\$34,695.00
Increase in failure-to-pay penalty	8,673.75
Increase in failure-to-file - fraud penalty	25,153.88
Increase in interest	12,503.20
Amount due by October 28, 2019	\$81,025.83

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$81,025.83 by October 28, 2019 to avoid additional interest and applicable penalty charges.

Continued on back...



JAMES VIDU
1 SOUTH DR
HYDE PARK NY 12538-1007

Notice	CP22E
Notice date	October 7, 2019
Social Security number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your social security number [REDACTED], the tax year (2014), and the form number (1040A) on your payment and any correspondence.

Amount due by October 28, 2019

\$81,025.83

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419



EXHIBIT 7

QF VIDU 30 0 201412 670 00008102583

Department of the Treasury
Internal Revenue ServiceFresno Service Center
FRESNO CA 93888-0030In reply refer to: 1069500003
Feb. 25, 2020 LTR 2645C L0
201412 30
Input Op: 0309928380 00031978
BODC: WIJAMES VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

067605

Taxpayer identification number: [REDACTED]
Tax periods: Dec. 31, 2014

Form: 1040

Dear Taxpayer:

We received one of the following items from you or your authorized third party on Jan. 24, 2020.

- Correspondence
- Telephone inquiry
- Payment
- Form
- Response to our inquiry or notice
- Penalty abatement request
- Installment agreement
- Other

Before we can resolve this matter, we need to process all of your information. We'll send you our complete response within 90 days. We don't need any further information from you right now.

If you have a current installment agreement with us, continue to make scheduled payments while waiting for our response. Even if you do not have a formal installment agreement, you can make payments to reduce the balance owed and minimize interest and penalty charges.

To help us apply payments properly, make your check or money order payable to the United States Treasury and provide on each payment: name, address, social security or employer identification number, daytime telephone number, tax year and tax form.

We stopped any further notices to you while we research this matter. If you receive, or have received, additional notices about this account, please contact us.

If you have questions, you can call us toll free at 800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

You can get any of the forms or publications mentioned in this letter

Exhibit 12

1069500003

Feb. 25, 2020 LTR 2645C LO

200812 30

Input Op: 0309926699 00031973

JOHN E. VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538-0000

by calling 800-TAX-FORM (800-829-3676) or visiting our website at
www.irs.gov/formspubs.

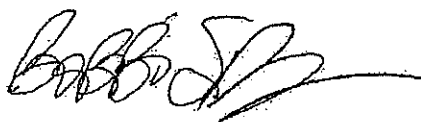
When you write, include a copy of this letter, and provide your
telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,



BOBBI S. MARTIN
OPERATIONS MANAGER, COLLECTIONS

Exhibit 12



Department of the Treasury
Internal Revenue Service
ACS Support Stop 5050
PO Box 219236
Kansas City, MO 64121

022077-199831-190147-8700 1 AB 0-412 700



JAMES VIDU
1 SOUTH DR.
HYDE PARK NY 12538-1007



022077

For Your Reference

Tax Year 2014 Your TIN [REDACTED]
Tax Form 1040A Caller ID 279362
Notice CP503D

New quick, easy, and secure online payments
Visit irs.gov/cp503d to avoid late fees or time lost on the phone.

To: JAMES VIDU

We recently contacted you about your past due 2014 taxes. You must pay your balance immediately.

Amount Past Due: \$81,415.22

You must pay by November 21, 2019 to stop further penalties and interest.

What You Need To Do Now: Choose Your Payment Method

If you can't pay the full balance due now, you can set up a payment plan for smaller monthly payments and a lower penalty rate to pay off your balance.

Pay Your Balance In Full Now

\$81,415.22

1. Get your bank account information and recent tax return
2. Go to irs.gov/directpay
3. Select "Make a Payment"
4. Select the following options:

- ✓ Reason for Payment: Tax Return or Notice
- ✓ Apply Payment To: 1040A
- ✓ Tax Period for Payment: December 31, 2014

Visit irs.gov/directpay

Pay Your Balance Over Time

Monthly payments as low as*

\$1,197.28

1. Get your bank account information and recent tax return
2. Go to irs.gov/opa
3. Select "Apply as Individual"
4. Sign up by selecting "Create Account"
5. Pay your low payment monthly

* Your monthly payment will be higher if you have more than one year of balances past due or due to accrued penalties and interest for the current year.

Visit irs.gov/opa

If you paid your balance in full, set up a payment plan after receiving a previous notice or we advised you we have suspended enforced collection on your account, please disregard this reminder. You can check your payment status on irs.gov/payments.

EXHIBIT 7

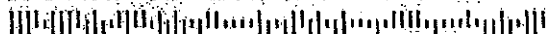
Continued on back...



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0025

Notice	CP22E
Tax Year	2015
Notice date	October 7, 2019
Social Security number	[REDACTED]
To contact us	800-829-0922
Your Caller ID	421222
Page 1 of 5	29H

361121.189622.144125.7479 1 AB 0.412 954



KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

361121

Changes to your 2015 Form 1040A

Amount due: \$95,778.63

As a result of your recent audit, we changed your 2015 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe \$95,778.63.

Billing Summary

Increase in tax	\$42,553.00
Increase in failure to pay proper estimated tax penalty	766.40
Increase in failure-to-pay penalty	8,936.13
Increase in failure-to-file - fraud penalty	30,850.93
Increase in interest	12,672.17
Amount due by October 28, 2019	\$95,778.63

What you need to do immediately

If you agree with the changes we made:

- Pay the amount due of \$95,778.63 by October 28, 2019 to avoid additional interest and applicable penalty charges.

Continued on back...



KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

Notice	CP22E
Notice date	October 7, 2019
Social Security number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your social security number [REDACTED], the tax year (2015), and the form number (1040A) on your payment and any correspondence.

Amount due by October 28, 2019

\$95,778.63

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419



EXHIBIT 7

SH VIDU 30 0 201512 670 00009577863



Department of the Treasury
Internal Revenue Service
ACS Support Stop 5050
PO Box 219236
Kansas City, MO 64121

022076.199831.190147.8700 1 AB 0.412 700



JAMES VIDU
1 SOUTH DR
HYDE PARK NY 12538-1007



022076

For Your Reference

Tax Year 2015 Your TIN [REDACTED]
Tax Form 1040A Caller ID 279362
Notice CP5030

New quick, easy, and secure online payments

Visit irs.gov/cp503d to avoid late fees or time lost on the phone.

To: JAMES VIDU

We recently contacted you about your past due 2015 taxes. You must pay your balance immediately.

Amount Past Due: \$96,451.67

You must pay by November 21, 2019 to stop further penalties and interest.

What You Need To Do Now: Choose Your Payment Method

If you can't pay the full balance due now, you can set up a payment plan for smaller monthly payments and a lower penalty rate to pay off your balance.

Pay Your Balance In Full Now

\$96,451.67

1. Get your bank account information and recent tax return.
2. Go to irs.gov/directpay
3. Select "Make a Payment"
4. Select the following options:

- ✓ Reason for Payment: Tax Return or Notice
- ✓ Apply Payment To: 1040A
- ✓ Tax Period for Payment: December 31, 2015

Visit irs.gov/directpay

Pay Your Balance Over Time

Monthly payments as low as*

\$1,418.41

1. Get your bank account information and recent tax return.
2. Go to irs.gov/opa
3. Select "Apply as Individual"
4. Sign up by selecting "Create Account"
5. Pay your low payment monthly.

* Your monthly payment will be higher if you have more than one year of balances past due or due to accrued penalties and interest for the current year.

Visit irs.gov/opa

If you paid your balance in full, set up a payment plan after receiving a previous notice or we advised you we have suspended enforced collection on your account, please disregard this reminder. You can check your payment status on irs.gov/payments.

EXHIBIT 7

Continued on back...



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0025

361123.189622.144125.7479.1 AB 0.412 954



JAMES VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

361123

Changes to your 2016 Form 1040A

Amount due: \$68,163.66

As a result of your recent audit, we changed your 2016 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe \$68,163.66.

Billing Summary

Increase in tax	\$32,190.00
Increase in failure to pay proper estimated tax penalty	769.46
Increase in failure-to-pay penalty	4,828.50
Increase in failure-to-file - fraud penalty	23,337.75
Increase in interest	7,037.95
Amount due by October 28, 2019	\$68,163.66

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$68,163.66 by October 28, 2019 to avoid additional interest and applicable penalty charges.

Continued on back...



JAMES VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

Notice CP22E
Notice date October 7, 2019
Social Security number [REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your social security number [REDACTED], the tax year (2016), and the form number (1040A) on your payment and any correspondence.

Amount due by October 28, 2019

\$68,163.66

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419

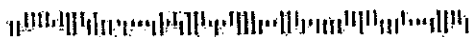


EXHIBIT 7

QP VIDU 30 0 201612 670 00006816366



Department of the Treasury
Internal Revenue Service
P.O. Box 9002
Holtsville, NY 11742-9002

361126 189622 144125 7479 1 AB 0 412 954

Notice	CP22E
Tax Year	2016
Notice date	October 7, 2019
Social Security number	[REDACTED]
To contact us	800-829-8374
Your Caller ID	204158
Page 1 of 5	29H



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

361126

Changes to your 2016 Form 1040A

Amount due: \$69,885.25

As a result of your recent audit, we changed your 2016 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe \$69,885.25.

Billing Summary

Increase in tax	\$33,003.00
Increase in failure to pay proper estimated tax penalty	788.91
Increase in failure to pay penalty	4,950.45
Increase in failure to file - fraud penalty	23,927.18
Increase in interest	7,215.71
Amount due by October 28, 2019	\$69,885.25

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$69,885.25 by October 28, 2019 to avoid additional interest and applicable penalty charges.

Continued on back...



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP22E
Notice date	October 7, 2019
Social Security number	[REDACTED]

**Payment**

- Make your check or money order payable to the United States Treasury.
- Write your social security number [REDACTED] the tax year (2016), and the form number (1040A) on your payment and any correspondence.

Amount due by October 28, 2019

\$69,885.25

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0114

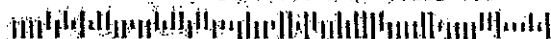
EXHIBIT 7

BV VIDU 30 0 201612 670 00006988525



Department of the Treasury
Internal Revenue Service
ACS Support Stop 5050
PO Box 219236
Kansas City, MO 64121

022075 199831 190147 8700 1 AB 0 412 700



JAMES VIDUREK

1 SOUTH DR

HYDE PARK NY 12538-1007



022075

For Your Reference		
Tax Year	2016	Your TIN
Tax Form	1040A	Caller ID
Notice	CP503D	279362
New, quick, easy, and secure online payments		
Visit irs.gov/cp503d to avoid late fees or time lost on the phone.		

To: JAMES VIDUREK

We recently contacted you about your past due 2016 taxes. You must pay your balance immediately.

Amount Past Due: \$68,652.18

You must pay by November 21, 2019 to stop further penalties and interest.

What You Need To Do Now: Choose Your Payment Method

If you can't pay the full balance due now, you can set up a payment plan for smaller monthly payments and a lower penalty rate to pay off your balance.

Pay Your Balance In Full Now

\$68,652.18

1. Get your bank account information and recent tax return
2. Go to irs.gov/directpay
3. Select "Make a Payment"
4. Select the following options:

- ✓ Reason for Payment: Tax Return or Notice
- ✓ Apply Payment To: 1040A
- ✓ Tax Period for Payment: December 31, 2016

Visit irs.gov/directpay

Pay Your Balance Over Time

Monthly payments as low as*

\$1,009.59

1. Get your bank account information and recent tax return
2. Go to irs.gov/opa
3. Select "Apply as Individual"
4. Sign up by selecting "Create Account"
5. Pay your low payment monthly

* Your monthly payment will be higher if you have more than one year of balances past due or due to accrued penalties and interest for the current year.

Visit irs.gov/opa

If you paid your balance in full, set up a payment plan after receiving a previous notice or we advised you we have suspended enforced collection on your account, please disregard this reminder. You can check your payment status on irs.gov/payments.

EXHIBIT 7

Continued on back...

John Vidurek
1 South Drive
Hyde Park, NY, 12538
January 18, 2020

RE: Social Security Number — [REDACTED] Notice of intent to seize property

TO: Internal Revenue Service
Fresno, CA 93888-0419

SWORN STATEMENT: DUTCHESS COUNTY NEW YORK

7019 0700 0002 3558 2869

To whom it may Concern

In response to the attached three notices, I have been receiving many notices from the Department of the Treasury, Internal Revenue Service and the Small Business and Self Employed office here in New York State. I have responded (certified mail) to each and every one of them. I have sent sworn statements concerning this issue and have never received a response back. The following is my sworn statement to you.

I was not liable for taxes in 2008.

I have checked with the Southern District of New York on a few occasions to see if I could get a copy of the filed Form 4490 so that I could find out where this fraudulent information is coming from and correct the IRS error but there is no Form 4490 filed in the federal district court as required by law. Therefore I am providing a copy of the form 4490 so that you can fill in and attest to the proof of claim. I also checked to see if the Form 56 was filed in the Southern District of New York giving Notice Concerning Fiduciary Relationship which is necessary for seizure but that was not filed either. Therefore I am attaching both forms to be filled out, attested to and returned. After I receive these affidavits I will investigate the claims and send the necessary corrections to your records to end this matter.

Thank You for your time.

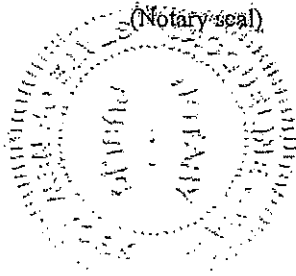
Attachments: One Notice dated 1-20-20 for Tax years 2014, 2015, 2016, Forms 56 and 4490

John Vidurek

NOTARY

In New York State, Dutchess County, on this 18 day of January, 2020, before me, the undersigned Notary Public, personally appeared John Vidurek, to me known to be the living (wo)man described herein, who executed the foregoing instrument, and has sworn before me that he/she executed the same as his/her free-will act and deed.

(Notary seal)



Jacqueline Grant
Notary

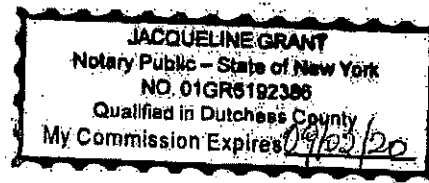


Exhibit 8

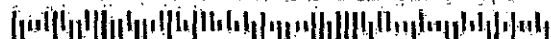


Department of the Treasury
Internal Revenue Service
Holtsville, NY 11742-0480



9307 1107 5660 6451 5087 78

021444,217431,269031,10809 2 AB 0.412 1238



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

021444

Notice	SB
Tax year	CP504
Notice date	2008
Taxpayer ID number	January 20, 2020
To contact us	Phone 800-829-8374
Your Caller ID	758408

Page 1 of 5

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$1,803.35

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2008 (Form 1040A). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$1,803.35 you owe.

Billing Summary

Amount you owed	\$1,362.59
Interest charges	440.76
Amount due immediately	\$1,803.35

Continued on back..



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP504
Notice date	January 20, 2020
Taxpayer ID number	



Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number [REDACTED] the tax year (2008), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$1,803.35

INTERNAL REVENUE SERVICE
P.O. BOX 1235
CHARLOTTE, NC 28201-1235



Exhibit 8

BY VIDU 30 0 200812 670 00000180335

James Vidurek
1 South Drive
Hyde Park, NY, 12538
January 18, 2020

RE: Social Security Number - [REDACTED] Notice of intent to seize property

TO: Internal Revenue Service
Fresno, CA 93888-0419

SWORN STATEMENT: DUTCHESS COUNTY NEW YORK

7019 0700 0002 3558 2852

To whom it may Concern

In response to the attached three notices, I have been receiving many notices from the Department of the Treasury, Internal Revenue Service and the Small Business and Self Employed office here in New York State. I have responded (certified mail) to each and every one of them. I have sent sworn statements concerning this issue and have never received a response back. The following is my sworn statement to you.

I have never been self-employed and I have never had an income prior to about June 2019. I took my first job ever about June 2019 and intend on filing for the year 2019 in the next few months. I am employed as a cashier at minimum wage and work about 30 hours a week. Prior to 2019 I was a student.

I have checked with the Southern District of New York on a few occasions to see if I could get a copy of the filed Form 4490 so that I could find out where this fraudulent information is coming from and correct the IRS error but there is no Form 4490 filed in the federal district court as required by law. Therefore I am providing a copy of the form 4490 so that you can fill in and attest to the proof of claim. I also checked to see if the Form 56 was filed in the Southern District of New York giving Notice Concerning Fiduciary Relationship which is necessary for seizure but that was not filed either. Therefore I am attaching both forms to be filled out, attested to and returned. After I receive these affidavits I will investigate the claims and send the necessary corrections to your records to end this matter.

Thank You for your time.

Attachments: Three Notices dated 12-16-19 for Tax years 2014, 2015, 2016, Forms 56 and 4490


James Vidurek

NOTARY

In New York State, Dutchess County, on this 18 day of January, 2020, before me, the undersigned Notary Public, personally appeared James A Vidurek, to me known to be the living (wo)man described herein, who executed the forgoing instrument, and has sworn before me that he/she executed the same as his/her free-will act and deed.

(Notary seal)

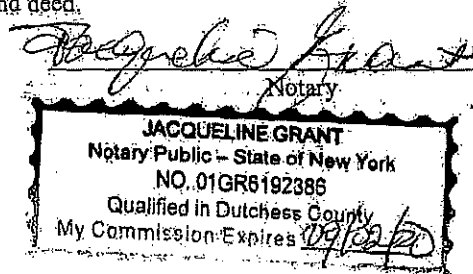


Exhibit 9

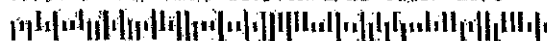


Department of the Treasury
Internal Revenue Service
310 Lowell St, Stop 360
Andover, MA 01810



9307 1107 5660 6323 0325 92

032473, 209046, 227444, 9752, 2, AB 0, 412, 1398



JAMES VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

Notice	CP504
Tax year	2016
Notice date	December 16, 2019
Taxpayer ID number	[REDACTED]
To contact us	Phone 800-829-0922
Your Caller ID	279362

Page 1 of 7

032473

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$69,303.23

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2016 (Form 1040A). If you don't call us immediately to make payment arrangements, or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$69,303.23 you owe.

Billing Summary

Amount you owed	\$68,163.66
Failure-to-pay penalty	482.85
Interest charges	656.72
Amount due immediately	\$69,303.23

Continued on back...



JAMES VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

Notice	CP504
Notice date	December 16, 2019
Taxpayer ID number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number [REDACTED] the tax year (2016), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$69,303.23

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419



Exhibit 9

QP VIDU 30 0 201612 670 00006930323



Department of the Treasury
Internal Revenue Service
310 Lowell St, Stop 360
Andover, MA 01810



9307 1107 5660 6323 0325 85

032472, 209046, 227444, 9752 2 AB 0.412 1398



JAMES VIDU
1 SOUTH DR
HYDE PARK NY 12538-1007



032472

Notice	CP504
Tax year	2015
Notice date	December 16, 2019
Taxpayer ID number	[REDACTED]
To contact us	Phone: 800-829-0922
Your Caller ID	279362
Page 1 of 7	

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$97,339.70

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2015 (Form 1040A). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$97,339.70 you owe.

Billing Summary

Amount you owed	\$95,778.63
Failure-to-pay penalty	638.29
Interest charges	922.78
Amount due immediately	\$97,339.70

Continued on back...



JAMES VIDU
1 SOUTH DR
HYDE PARK NY 12538-1007

Notice	CP504
Notice date	December 16, 2019
Taxpayer ID number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number [REDACTED], the tax year (2015), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$97,339.70

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419



Exhibit 9

QP VIDU 30 0 201512 670 00007733970



Department of the Treasury
Internal Revenue Service
310 Lowell St, Stop 360
Andover, MA 01810



9307 1107 5660 6323 0324 86

032462.209046.227444.9752.2 AB 0.412 1238



JAMES VIDU
1 SOUTH DR
HYDE PARK NY 12538-1007



032462

Notice	CP504
Tax year	2014
Notice date	December 16, 2019
Taxpayer ID number	[REDACTED]
To contact us	Phone 800-829-0922
Your Caller ID	279362

Page 1 of 5

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$81,806.47

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2014 (Form 1040A). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$81,806.47 you owe.

Billing Summary

Amount you owed	\$81,025.83
Interest charges	780.64
Amount due immediately	\$81,806.47

Continued on back...



JAMES VIDU
1 SOUTH DR
HYDE PARK, NY 12538-1007

Notice	CP504
Notice date	December 16, 2019
Taxpayer ID number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number [REDACTED], the tax year (2014), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$81,806.47

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419



Exhibit 9

QP VIDU 30 0 201412 670 00008180647

Kimberly Vidurek
 1 South Drive
 Hyde Park, NY, 12538
 January 18, 2020

RE: Social Security Number [REDACTED] Notice of intent to seize property

TO: Internal Revenue Service
 Fresno, CA 93888-0419

SWORN STATEMENT: DUTCHESS COUNTY NEW YORK

7019 0700 0002 3558 2876

To whom it may Concern

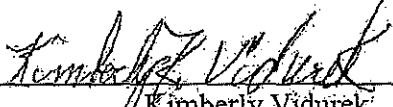
In response to the attached three notices, I have been receiving many notices from the Department of the Treasury, Internal Revenue Service and the Small Business and Self Employed office here in New York State. I have responded (certified mail) to each and every one of them. I have sent sworn statements concerning this issue and have never received a response back. The following is my sworn statement to you.

I have never been self-employed and I have never had an income. I am disabled housewife with no income.

I have checked with the Southern District of New York on a few occasions to see if I could get a copy of the filed Form 4490 so that I could find out where this fraudulent information is coming from and correct the IRS error but there is no Form 4490 filed in the federal district court as required by law. Therefore I am providing a copy of the form 4490 so that you can fill in and attest to the proof of claim. I also checked to see if the Form 56 was filed in the Southern District of New York giving Notice Concerning Fiduciary Relationship which is necessary for seizure but that was not filed either. Therefore I am attaching both forms to be filled out, attested to and returned. After I receive these affidavits I will investigate the claims and send the necessary corrections to your records to end this matter.

Thank You for your time.

Attachments: Three Notices dated 12-16-19 for Tax years 2014, 2015, 2016, Forms 56 and 4490


 Kimberly Vidurek

NOTARY

In New York State, Dutchess County, on this 18 day of January, 2020, before me, the undersigned Notary Public, personally appeared Kimberly A. Vidurek, to me known to be the living (wo)man described herein, who executed the foregoing instrument, and has sworn before me that he/she executed the same as his/her free-will act and deed.

(Notary seal)

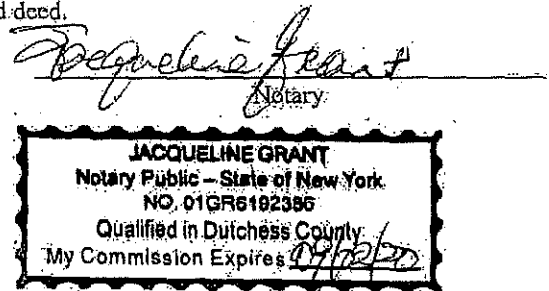
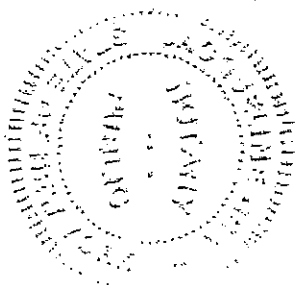


Exhibit 10



Department of the Treasury
Internal Revenue Service
310 Lowell St, Stop 360
Andover, MA 01810



9307 1107 5660 6823 0325 47

032468..209046..227444..9752 2 AB 0.412 1398



KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

Notice	CP504
Tax year	2016
Notice date	December 16, 2019
Taxpayer ID number	[REDACTED]
To contact us	Phone 800-829-0922
Your Caller ID	421222

Page 1 of 7

032468

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$69,303.23

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2016 (Form 1040A). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$69,303.23 you owe.

Billing Summary

Amount you owed	\$68,163.66
Failure-to-pay penalty	482.85
Interest charges	656.72
Amount due immediately	\$69,303.23

Continued on back...



KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

Notice	CP504
Notice date	December 16, 2019
Taxpayer ID number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number [REDACTED], the tax year (2016), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$69,303.23

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419



Exhibit 10

SH VIDU 30 0 201612 670 00006930323



Department of the Treasury
Internal Revenue Service
310 Lowell St, Stop 360
Andover, MA 01810



9307 1107 5660 6323 0325 54

032469.209046.227444.9752 2 AB 0.412 1398



KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007



032469

Notice	CP504
Tax year	2015
Notice date	December 16, 2019
Taxpayer ID number	[REDACTED]
To contact us	Phone: 800-829-0922
Your Caller ID	421222

Page 1 of 7

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$97,339.70

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2015 (Form 1040A). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$97,339.70 you owe.

Billing Summary

Amount you owed	\$95,778.63
Failure-to-pay penalty	638.29
Interest charges	922.78
Amount due immediately	\$97,339.70

Continued on back...



KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

Notice	CP504
Notice date	December 16, 2019
Taxpayer ID number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number [REDACTED] the tax year (2015), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$97,339.70

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419



Exhibit 10

SH VIDU 30 0 201512 670 00009733970



Department of the Treasury
Internal Revenue Service
310 Lowell St, Stop 360
Andover, MA 01810



9307 1107 5660 6323 0324 79

032461.209046.227444.9752 2 AB 0.412 1238



KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

Notice	CP504
Tax year	2014
Notice date	December 16, 2019
Taxpayer ID number	[REDACTED]
To contact us	Phone 800-829-0922
Your Caller ID	421222
Page 1 of 5	

032461

Notice of intent to seize (levy) your property or rights to property

Amount due immediately: \$81,806.47

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2014 (Form 1040A). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$81,806.47 you owe.

Billing Summary

Amount you owed	\$81,025.83
Interest charges	780.64
Amount due immediately	\$81,806.47

Continued on back...



KIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

Notice	CP504
Notice date	December 16, 2019
Taxpayer ID number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number [REDACTED] the tax year (2014), and the form number (1040A) on your payment and any correspondence.

Amount due immediately

\$81,806.47

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419

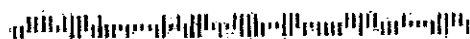


Exhibit 10

SH VIDU 30 0 201412 670 00008180647

John Vidurek
1 South Drive
Hyde Park, NY, 12538
January 20, 2020

RE: Social Security Number [REDACTED] Letter claiming a deficiency, attached.

TO: Internal Revenue Service; ACS Correspondence PO Box 8208
Philadelphia, PA 19101-8208

SWORN STATEMENT: DUTCHESS COUNTY, NEW YORK

7019 2570 0002 1623 4641

Dear Frank J Chan;

This communiqué is in response to your form letter dated December 26, 2019 requesting a payment of \$253,651.21 (see attached).

I have no information that would lead me to believe that I am liable for the aforesaid request for payment. Please send me a certified copy of your Proof of Claim and Fiduciary Authority without which I have no knowledge for the basis of your request, and my intension is to correct the error and obey the law.

I have checked with the Southern District of New York on a few occasions to see if I could get a copy of the filed Form 4490 so that I could find out where this fraudulent information is coming from and correct the IRS error but there is no Form 4490 filed in the federal district court as required by law. Therefore I am providing a copy of the form 4490 so that you can fill in and attest to the proof of claim. I also checked to see if the Form 56 was filed in the Southern District of New York giving Notice Concerning Fiduciary Relationship which is necessary for seizure but that was not filed either. Therefore I am attaching both forms to be filled out, attested to and returned. After I receive these affidavits I will investigate the claims and send the necessary corrections to your records to end this matter.

Thank You for your time.

Attachments: Letter dated 12-26-19 for Tax years 2014, 2015, 2016 (2 pages), Forms 56 and 4490.

NOTARY

In New York State, Dutchess County, on this 21st day of January, 2020, before me, the undersigned Notary Public, personally appeared John Vidurek, to me known to be the living man described herein, who executed the forgoing instrument, and has sworn before me that he/she executed the same as his/her free-will act and deed.

(Notary seal)

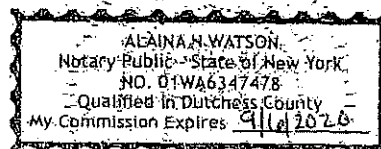


Exhibit 11

Internal Revenue Service

ACS Correspondence P.O. Box 8208
Philadelphia PA 19101-8208

In reply refer to: 0573924428
Dec. 26, 2019 LTR 5972C 0
201612 30

00032750
BQDC: SB

JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

050553

Taxpayer identification number: [REDACTED]
Tax years: Dec. 31, 2014 Dec. 31, 2015
Dec. 31, 2016
Form: 1040A

Dear Taxpayer:

You haven't paid all the taxes you owe as shown in the account summary below. You must pay your total balance due amount immediately. We've assigned your account for review and possible enforcement action. Enforcement action may include seizing your wages or property. It's important that we hear from you within 10 days from the date of this letter.

Form	Tax year	Tax	Penalties and Interest	Total
1040A	Dec. 31, 2014	\$ 81,025.83	\$ 1,417.94	\$ 82,443.77
1040A	Dec. 31, 2015	\$ 95,778.63	\$ 3,165.47	\$ 98,944.10
1040A	Dec. 31, 2016	\$ 69,885.25	\$ 2,378.09	\$ 72,263.34
Total Due				\$253,651.21

WHAT YOU NEED TO DO

If you can't pay in full, pay as much as you can now using one of the payment options described below.

If you already paid your balance in full within the past 14 days or made payment arrangements, you can disregard this letter.

PAYMENT OPTIONS

Pay online, by phone, or with a mobile device. Visit [IRS.gov/payments](https://www.irs.gov/payments) or the IRS2Go mobile app for all IRS payment options.

If you plan to mail a payment, consider the electronic options at [IRS.gov/payments](https://www.irs.gov/payments) first. It's free to pay from a bank account (Direct Pay) or the Electronic Federal Tax Payment System (EFTPS). You can also schedule payments and receive email notifications.

Exhibit 11

0573924428

Dec. 26, 2019 LTR 5972C 0

201612 30

00032751

JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at [IRS.gov/OPA](https://www.irs.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](https://www.irs.gov/OIC)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](https://www.irs.gov/tempcollectiondelay)

To view the amount you owe and your payment history visit [IRS.gov/account](https://www.irs.gov/account).

IF WE DON'T HEAR FROM YOU

If you don't pay your total balance due or contact us to arrange Payments, we'll take action to collect what you owe. This can include:

- Filing a Notice of Federal Tax Lien (NFTL). A NFTL is a public notice of our claim against your property that may appear on your credit report and may harm your credit rating. We'll release the lien once you pay the taxes, penalties, interest, and recording fees in full. You can also request that we withdraw the lien if certain circumstances exist. Call us at the telephone number below to find out more.
- Serving a Notice of Levy or seizing assets. We can collect the amount you owe from your wages, bank accounts, social security benefits, retirement, or other sources of income. We may also seize your car, home, or other property. Before the Service levies on your property, you will be sent a letter giving you an opportunity to request a hearing with the IRS Office of Appeals.
- Applying other tax refunds. We may apply any future federal or state tax refunds you receive to pay down the debt you owe.

To avoid the actions above, pay the amount due in full or please contact us at www.irs.gov/ltr5972c to review your options.

PENALTIES AND INTEREST

We've provided a general explanation of the penalties and/or interest we may have included in the current balance due on your account. If you want a specific explanation of how we computed the balance on your account, you can go to www.irs.gov/5972c or call us at the toll-free number in this letter, and we will send you a detailed computation.

** Filing and/or Paying Late -- IRC Section 6651 **

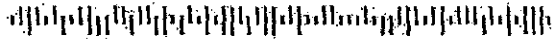
Exhibit 11



Department of the Treasury
Internal Revenue Service

ACS Correspondence P.O. Box 8208
Philadelphia PA 19101-8208

050553.213383.246609.10277 1 MB 0.428 850.



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

050553

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

0573924428

BODCD-SB

Use for inquiries only

Letter Number: LTR5972C
Letter Date: 2019-12-26
Tax Period: 201612



100443011

INTERNAL REVENUE SERVICE
ACS Correspondence P.O. Box 8208
Philadelphia PA 19101-8208

JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

BV VIDU 30 0 201612 670 000000000000

The IRS address must appear in the window.

0573924428

BODCD-SB

Use for payments

Letter Number: LTR5972C
Letter Date: 2019-12-26
Tax Period: 201612



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

INTERNAL REVENUE SERVICE
KANSAS CITY MO 64999-0202

BV VIDU 30 0 201612 670 000000000000

Exhibit 11

0573924428

Dec. 26, 2019 LTR 59720 0

201612 30

00032754

JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538



050553.

Sincerely yours,

Frank J. Chan
Operation Manager, ACS

Exhibit 11

Exhibit 11

0573924428

Dec. 26, 2019 LTR 5972C 0

201612 30

00032753

JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

**** Interest -- IRC Section 6601 ****

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any applicable penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly.

INFORMATION ABOUT THE TAXPAYER ADVOCATE SERVICE

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

If you have questions about your payment options, please contact us at www.irs.gov/ltr5972c or call 800-829-7650.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

Exhibit 11

Form **56**
(Rev. December 2007)
Department of the Treasury
Internal Revenue Service

Notice Concerning Fiduciary Relationship

OMB No. 1545-0013

(Internal Revenue Code sections 6036 and 6903)

Part I Identification

Name of person for whom you are acting (as shown on the tax return)

Identifying number

Decedent's social security no.

Address of person for whom you are acting (number, street, and room or suite no.)

City or town, state, and ZIP code (If a foreign address, see instructions.)

Fiduciary's name

Address of fiduciary (number, street, and room or suite no.)

City or town, state, and ZIP code

Telephone number (optional)

Part II Authority

1 Authority for fiduciary relationship. Check applicable box:

a(1) ☐ Will and codicils or court order appointing fiduciary

(2) Date of death

b(1) ☐ Court order appointing fiduciary

(2) Date (see instructions)

c ☐ Valid trust instrument and amendmentsd ☐ Other. Describe ▶

Part III Nature of Liability and Tax Notices

2 Type of tax (estate, gift, generation-skipping transfer, income, excise, etc.) ▶

3 Federal tax form number (706, 1040, 1041, 1120, etc.) ▶

4 Year(s) or period(s) (If estate tax, date of death) ▶

5 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for all items described on lines 2, 3, and 4, check here ☐6 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for some (but not all) of the items described on lines 2, 3, and 4, check here ☐ and list the applicable federal tax form number and the year(s) or period(s) applicable:

Part IV Revocation or Termination of Notice

Section A—Total Revocation or Termination

7 Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship. ☐

Reason for termination of fiduciary relationship. Check applicable box:

a ☐ Court order revoking fiduciary authorityb ☐ Certificate of dissolution or termination of a business entityc ☐ Other. Describe ▶

Section B—Partial Revocation

8a Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship. ☐

b Specify to whom granted, date, and address, including ZIP code.

Section C—Substitute Fiduciary

9 Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary, and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies). ☐

For Paperwork Reduction Act and Privacy Act Notice, see back page.

Cat. No. 163751

Form 56 (Rev. 12-2007)

Exhibit 11

0573924428
Dec. 26, 2019 LTR 5972C 0
201612 30
00032752

JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538



050553

We assess a 5% monthly penalty for filing your return late and a 1/2% monthly penalty for not paying the tax you owe by the due date. When both penalties apply for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month.

The failure-to-file or failure-to-pay penalty may not apply where you've shown that the failure is due to reasonable cause and not willful neglect.

We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions.

We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

We charge the penalties for each month or part of a month the return or payment is late; however, neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum late filing penalty when filed more than 60 days after the return due date, including extensions. The minimum penalty is the LESSER of two amounts - 100% of the tax required to be shown on the return that you didn't pay on time, or a specific dollar amount that is adjusted annually for inflation. The specific dollar amounts are:

- \$330 for returns due on or after 1/1/2020
- \$210 for returns due between 1/1/2018 and 12/31/2019
- \$205 for returns due between 1/1/2016 and 12/31/2017
- \$135 for returns due between 1/1/2009 and 12/31/2015
- \$100 for returns due before 1/1/2009

The penalty for paying late applies even if you filed the return on time. The due date for payment of the tax shown on the return generally is the return due date, without regard to extensions. You must pay increases in tax within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month.

Exhibit 11

Fresno Service Center
FRESNO CA 93888-0030

In reply refer to: 1069500003
Feb. 25, 2020 LTR 2645C LD
200812 30
Input Op: 0309926699 00031972
BQDC: SB

JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538-0000

067606

Taxpayer identification number: [REDACTED]
Tax periods: Dec. 31, 2008

Form: 1040

Dear Taxpayer:

We received one of the following items from you or your authorized third party on Jan. 24, 2020.

- Correspondence
- Telephone inquiry
- Payment
- Form
- Response to our inquiry or notice
- Penalty abatement request
- Installment agreement
- Other

Before we can resolve this matter, we need to process all of your information. We'll send you our complete response within 90 days. We don't need any further information from you right now.

If you have a current installment agreement with us, continue to make scheduled payments while waiting for our response. Even if you do not have a formal installment agreement, you can make payments to reduce the balance owed and minimize interest and penalty charges.

To help us apply payments properly, make your check or money order payable to the United States Treasury and provide on each payment: name, address, social security or employer identification number, daytime telephone number, tax year and tax form.

We stopped any further notices to you while we research this matter. If you receive, or have received, additional notices about this account, please contact us.

If you have questions, you can call us toll free at 800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

You can get any of the forms or publications mentioned in this letter

Exhibit 12

Form 56 (Rev. 12-2007)

Page **2****Part V Court and Administrative Proceedings.**

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)		Date proceeding initiated	
Address of court		Docket number of proceeding	
City or town, state, and ZIP code	Date	Time	a.m. Place of other proceedings p.m.

Part VI Signature

Please Sign Here	I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.		
	Fiduciary's signature	Title, if applicable	Date

Form **56** (Rev. 12-2007)

Exhibit 11

Feb. 25, 2020 LTR 2645C LD

201412 30

Input Op: 0309928380 00031979

JAMES VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

by calling 800-TAX-FORM (800-829-3676) or visiting our website at
www.irs.gov/formspubs.

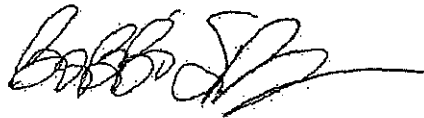
When you write, include a copy of this letter, and provide your
telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,



BOBBI S. MARTIN
OPERATIONS MANAGER, COLLECTIONS

Exhibit 12

Department of the Treasury
Internal Revenue ServiceFresno Service Center
FRESNO CA 93888-0030In reply refer to: 1069500003
Feb. 25, 2020 LTR 2645C L0
201612 30
Input Op: 0309925553 00032074
BODC: WIKIMBERLY VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007

067604

Taxpayer identification number: [REDACTED]
Tax periods: Dec. 31, 2016

Form: 1040

Dear Taxpayer:

We received one of the following items from you or your authorized third party on Jan. 24, 2020.

- Correspondence
- Telephone inquiry
- Payment
- Form
- Response to our inquiry or notice
- Penalty abatement request
- Installment agreement
- Other

Before we can resolve this matter, we need to process all of your information. We'll send you our complete response within 90 days. We don't need any further information from you right now.

If you have a current installment agreement with us, continue to make scheduled payments while waiting for our response. Even if you do not have a formal installment agreement, you can make payments to reduce the balance owed and minimize interest and penalty charges.

To help us apply payments properly, make your check or money order payable to the United States Treasury and provide on each payment: name, address, social security or employer identification number, daytime telephone number, tax year and tax form.

We stopped any further notices to you while we research this matter. If you receive, or have received, additional notices about this account, please contact us.

If you have questions, you can call us toll free at 800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

You can get any of the forms or publications mentioned in this letter

Exhibit 12

Internal Revenue Service

Fresno Service Center
FRESNO CA 93888-0030In reply refer to: 1069500003
Feb. 25, 2020 LTR 2645C L0
201612 30
Input Op: 0309925553 00032074
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1 SOUTH DR
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Form: 1040

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We received one of the following items from you or your authorized third party on Jan. 24, 2020.

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- Other

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If you have questions, you can call us toll free at 800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

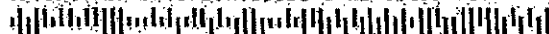
You can get any of the forms or publications mentioned in this letter

Exhibit 12



Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0010

027394.909052.31281.29558 1 MB 0.439 535



JAMES VIDUREK
1 SOUTH DR
HYDE PARK NY 12538-1007



027394

Notice	CP40
Notice date	March 30, 2020
Taxpayer ID number	
Tax form	1040A
Tax year	2016
Taxpayer authentication number	0948018023
To contact us	844-875-3420
Page 1 of 2	29H

We assigned your overdue tax account to a private collection agency

Current law requires us to contract with qualified private collection agencies to assist in collecting certain overdue federal taxes. We have assigned your account to the following agency:

CBE Group Inc.
PO Box 2217
Waterloo, IA 50704
800-910-5837

What happens next

The private collection agency will work with you to resolve your overdue account. The private collection agency will explain payment options to help you find one that is best for you. It also will provide you with a payment plan if you can't pay the full amount at this time.

You can pay online now at www.irs.gov/directpay or visit www.irs.gov/payments for more information about ways to pay. If paying by check or money order, make the check or money order payable to the United States Treasury. Include your name, social security number, and the tax year on your payment and send it to the address on this notice. These are the only forms of payment the IRS accepts. We'll never ask you to pay using any form of pre-paid card or store or online gift card.

The private collection agency is required to maintain the security and privacy of your tax information. To do this, it will ask you to provide your name and address of record before assisting you in resolving your account. Also, it will perform two-party verification by asking you for the first five numbers of your taxpayer authentication number at the top of this notice. The private collection agency will then provide the subsequent five numbers.

Keep this notice for your records. You'll need information from it to complete the two-party verification.

See the enclosed Publication 4518, What You Can Expect When the IRS Assigns Your Account to a Private Collection Agency, for more information.

Exhibit 13

Continued on back...

Notice	CP40
Tax Year	2016
Notice date	March 30, 2020
Taxpayer ID number	
Page 2 of 2	29H

Additional information.

- Visit www.irs.gov/cp40
- You can also find the following online:
 - Publication 1, Your Rights as a Taxpayer
- For tax forms or publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

Low Income Taxpayer Clinics (LITC)

Assistance can be obtained from individuals and organizations that are independent from the IRS. The Directory of Federal Tax Return Preparers with credentials recognized by the IRS can be found at <http://irs.treasury.gov/rpo/rpo.jsf>. IRS Publication 4134 provides a listing of Low Income Taxpayer Clinics (LITCs) and is available at www.irs.gov. Also, see the LITC page at www.taxpayeradvocate.irs.gov/litcmap. Assistance may also be available from a referral system operated by a state bar association, a state or local society of accountants or enrolled agents or another nonprofit tax professional organization. The decision to obtain assistance from any of these individuals and organizations will not result in the IRS giving preferential treatment in the handling of the issue, dispute or problem. You don't need to seek assistance to contact us. We will be pleased to deal with you directly and help you resolve your situation.

IRS now contracts with private collection agencies to assist us in collecting overdue tax accounts.

The Fixing America's Surface Transportation Act signed by the President on December 4, 2015, requires the IRS to contract with private collection agencies to help collect certain federal tax debts. Other federal, state, and local government agencies already use private collection agencies to collect overdue accounts. The law includes strong protection of taxpayer rights.

Private collection agencies will be held to the same standards of service and taxpayer rights protection as the IRS requires of its own employees.

Your privacy will be fully maintained. Confidentiality requirements and restrictions required by law will be strictly enforced.

Private collection agencies under contract with us to collect overdue tax accounts are, with some exceptions set forth in the Internal Revenue Code, required to conform to the rules, regulations, and provisions of the Fair Debt Collection Practices Act. Specific provisions in this act prohibit private collection agencies from threatening or intimidating taxpayers.

If you do not wish to work with your assigned private collection agency to settle your overdue tax account, you must submit this request in writing to the private collection agency.

Private collection agencies cannot take any type of enforcement action against you to collect this debt (such as filing a Notice of Federal Tax Lien or issuing a levy). However, the IRS does have the legal authority to take these types of enforcement actions to collect an overdue account.

You can get more information about your taxpayer rights and the IRS collection process from the following IRS publications:

Publication 1, Your Rights as a Taxpayer, explains your rights in detail including your right to retain representation. It also explains the examination, appeal, collection, and refund processes.

Publication 594, The IRS Collection Process, explains the steps the IRS may take to collect overdue taxes.

Order IRS forms and publications at our website:

www.irs.gov, or by calling
1-800-829-3676.

For more information on helpful topics including requesting relief from penalties, ordering account transcripts, and changing your address with the IRS, visit:
irs.gov/help-resources.

The Treasury Inspector General for Tax Administration (TIGTA) protects and promotes the fair administration of the Federal tax system. To make a complaint about a private collection agency or report any allegations of private collection agency employee misconduct, please call the TIGTA hotline at 800-366-4484, or visit:

www.tigta.gov, or write to:
Treasury Inspector General
for Tax Administration Hotline
Post Office Box 589
Ben Franklin Station
Washington, DC 20044-0589

To report a threat, assault or attempted assault by a private collection agency employee, contact the TIGTA Office of Investigations with responsibility for your geographic area or call the TIGTA hotline at
800-366-4484.

Exhibit 14

Why is the IRS assigning my account to a Private Collection Agency (PCA)?

Congress passed legislation requiring the IRS to use private collection agencies to assist us in collecting certain overdue tax accounts. The IRS determined to place your account with a private collection agency for collection of your unpaid tax liability.

What if I have already paid the balance due on this account?

Work with the private collection agency employee to identify the payment not applied to your account. Provide the payment information the employee requests. The information you provide will be used to research the application of the payment to ensure it is properly credited.

What will the private collection agency do?

The private collection agency assigned to your account is working on our behalf. They will send you a letter confirming assignment of your unpaid tax liability and then contact you to resolve your account. They will explain the various payment options and help you choose one that is best for you.

How can I be sure it is the private collection agency calling me?

The private collection agency will send you a letter confirming assignment of your tax account. The letter will include the same unique taxpayer authentication number that is on the letter sent to you from the IRS. As part of the authentication process the PCA employee will use the unique number for identity verification. Keep both letters in a safe place for future reference.

What private collection agencies are currently under contract with the IRS?

The names and phone numbers of the private collection agencies under contract with the IRS are available on irs.gov.

uld I do now?

e collection agency will contact you or you can pay
e instructions below.

the private collection agency now?

an find their telephone number in the letter we sent you.

make my payments to?

payments to the IRS. The private collection agency
de information on ways to pay or visit www.irs.gov/
for electronic payment options. Also see Publication
IRS Collection Process, Ways to pay your taxes.
options include IRS Direct Pay to pay an individual
rectly from a checking or savings account at no cost.
lable are the Electronic Federal Tax Payment System
an electronic system to pay federal taxes via the
r by phone for free and paying by debit or credit card
electronic payment service provider for a fee.

by check or money order, make the check or money
able to the United States Treasury. Write your name,
curity number, and tax year on your payment. The
ollection agency will provide the appropriate IRS mailing
for the payment.

an organization outside the IRS that can provide tax
ice for free or a nominal fee?

ice can be obtained from individuals and organizations
independent from the IRS. IRS Publication 4134
s a listing of Low Income Taxpayer Clinics (LITCs) and
ble at www.irs.gov. Also, see the LTC page at www.irs.gov/advocate. The Directory of Federal
urn Preparers with credentials recognized by the IRS
found at <http://irs.treasury.gov/rpo/rpo.jsf>. Assistance
o be available from a referral system operated by a
ir association, a state or local society of accountants
led agents or another nonprofit tax professional
ation. The decision to obtain assistance from any of
rganizations or individuals will not result in the IRS
referential treatment in the handling of the issue,
or problem.

TAXPAYER ADVOCATE SERVICE

YOUR VOICE AT THE IRS



NEED ADDITIONAL HELP?

Contact the Taxpayer Advocate Service
1-877-777-4778 or TTY/TTD 1-800-829-4059 or online at
www.irs.gov/advocate

The Taxpayer Advocate Service is an independent
organization within the Internal Revenue Service that
helps taxpayers and protects taxpayer rights. We help
taxpayers whose problems with the IRS are causing
financial difficulties, who've tried but haven't been able
to resolve their problems with the IRS, or believe an IRS
system or procedure isn't working as it should. And our
service is free.

Your local advocate's number is in your local directory
and at taxpayeradvocate.irs.gov. You can also call us
at 1-877-777-4778. For more information about TAS
and your rights under the Taxpayer Bill of Rights, go to
taxpayeradvocate.irs.gov. The Taxpayer Advocate Service
is your voice at the IRS.

Exhibit 14

Publication 4518 (1-2017) Catalog Number 48087F
Department of the Treasury Internal Revenue Service www.irs.gov

What You Can Expect When the IRS Assigns Your Account to a Private Collection Agency

Our Mission

Provide America's taxpayers top quality service
by helping them understand and meet their tax
responsibilities and enforce the law with integrity
and fairness to all.





The CBE Group, Inc.
PO Box 2217, Waterloo, IA 50704-2217
8:00 a.m. - 4:30 p.m. CT Monday-Friday

04/10/20

Call: (800)910-5837

Creditor: Internal Revenue Service

CS Number: 26-910601

TAN: 0948018023

Total Amount Due: \$255,096.09

PAYMENT CAN BE MADE AS FOLLOWS:

OPTION 1:

Please call our office to
setup a Pre-Authorized
Direct Debit at:
(800)910-5837

Dear James Vidurek,

The Internal Revenue Service has contracted our office to collect the balance in full. If you can't pay this account in full contact our office at the number listed below to discuss payment options.

If you have any questions, please call our office at (800)910-5837.

OPTION 2:

Pay electronically at:
www.irs.gov/directpay

The CBE Group, Inc. is required to maintain the security and privacy of your tax information. To do this, we will ask you to provide your name and address of record before assisting you in resolving your account. We will also perform two-party verification by asking you for the first five numbers of your TAN-Taxpayer Authentication Number at the top of this notice. The representative from the CBE Group, Inc. will then provide the subsequent five numbers.

Keep this notice for your records. You will need information from it to complete the two-party verification.

Make your CHECK, MONEY ORDER
OR CASHIER'S CHECK payable to
United States Treasury and send to:

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0010

As of the date of this letter, you owe \$255,096.09. Because of interest and penalties, the amount due on the day you pay may be greater. Thus, if you pay the total amount due shown above, an adjustment may be necessary after your payment is received, in which event we will inform you.

ACCOUNT SUMMARY (Balance Due):

Primary TIN	Kind of Tax	Tax Period	Tax Assessed	Interest	Penalty	Other Fees	Balance Due	Accrual Date
	1040	201412	\$34,695.00	\$14,704.55	\$33,827.63	\$0.00	\$83,227.18	04/20/20
	1040	201512	\$42,553.00	\$15,274.33	\$42,255.57	\$0.00	\$100,082.90	04/20/20
	1040	201612	\$32,190.00	\$8,889.85	\$30,706.16	\$0.00	\$71,786.01	04/20/20

- The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that ensures every taxpayer is treated fairly and protects taxpayers' rights under the Taxpayer Bill of Rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS or a PCA. If you qualify for TAS assistance, TAS will do everything possible to help you, and assistance is always free. More information about TAS can be found in Publication 1546, *Taxpayer Advocate Service Is Here to Help*, by visiting www.taxpayeradvocate.irs.gov or by calling TAS at any time at 877-777-4778.
- You may verify the name and address of the private collection agencies under contract with the IRS on www.irs.gov.
- A copy of the IRS Publication 1, *Your Rights as a Taxpayer* can be obtained from www.irs.gov or by calling 800-829-3676.

Unless you notify this office within thirty (30) days after receiving this notice that you dispute the validity of this debt or any portion thereof, this office will assume this debt is valid. If you notify this office in writing within thirty (30) days after receiving this notice, that you dispute the validity of this debt or any portion thereof, this office will obtain verification of the debt or obtain a copy of a judgment and mail you a copy of such judgment or verification. If you request this office in writing within thirty (30) days after receiving this notice, this office will provide you with the name and address of the original creditor if different from the current creditor.

If you notify us, either in writing or by calling, that you dispute the validity of this debt or any portion thereof we will provide instructions about how to obtain a copy of the tax transcripts showing the liability. Send only correspondence to: The CBE Group, Inc. mailing address PO Box 2217, Waterloo, IA 50704-2217

This is an attempt to collect a debt; any information obtained will be used for that purpose.
This communication is from a debt collector.

NOTICE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION

Exhibit 16

136356-1000-20856



The CBE Group, Inc.
PO Box 2217, Waterloo, IA 50704-2217
8:00 a.m. - 4:30 p.m. CT Monday-Friday

04/10/20

Creditor: Internal Revenue Service

CS Number: 26-910601

TAN: 0948018023

Total Amount Due: \$255,096.09

PAYMENT CAN BE MADE AS FOLLOWS:

OPTION 1:

Please call our office to
setup a Pre-Authorized
Direct Debit at:
(800)910-5837

Dear James Vidurek,

The Internal Revenue Service has contracted our office to collect the balance in full. If you can't pay this account in full contact our office at the number listed below to discuss payment options.

If you have any questions, please call our office at (800)910-5837.

OPTION 2:

Pay electronically at:
www.irs.gov/directpay

Make your CHECK, MONEY ORDER
OR CASHIER'S CHECK payable to
United States Treasury and send to:

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0010

The CBE Group, Inc. is required to maintain the security and privacy of your tax information. To do this, we will ask you to provide your name and address of record before assisting you in resolving your account. We will also perform two-party verification by asking you for the first five numbers of your TAN-Taxpayer Authentication Number at the top of this notice. The representative from the CBE Group, Inc. will then provide the subsequent five numbers.

Keep this notice for your records. You will need information from it to complete the two-party verification.

As of the date of this letter, you owe \$255,096.09. Because of interest and penalties, the amount due on the day you pay may be greater. Thus, if you pay the total amount due shown above, an adjustment may be necessary after your payment is received, in which event we will inform you.

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- The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that ensures every taxpayer is treated fairly and protects taxpayers' rights under the Taxpayer Bill of Rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS or a PCA. If you qualify for TAS assistance, TAS will do everything possible to help you, and assistance is always free. More information about TAS can be found in Publication 1546, *Taxpayer Advocate Service Is Here to Help*, by visiting www.taxpayeradvocate.irs.gov or by calling TAS at any time at 877-777-4778.
- You may verify the name and address of the private collection agencies under contract with the IRS on www.irs.gov.
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Unless you notify this office within thirty (30) days after receiving this notice that you dispute the validity of this debt or any portion thereof, this office will assume this debt is valid. If you notify this office in writing within thirty (30) days after receiving this notice, that you dispute the validity of this debt or any portion thereof, this office will obtain verification of the debt or obtain a copy of a judgment and mail you a copy of such judgment or verification. If you request this office in writing within thirty (30) days after receiving this notice, this office will provide you with the name and address of the original creditor if different from the current creditor.

If you notify us, either in writing or by calling, that you dispute the validity of this debt or any portion thereof we will provide instructions about how to obtain a copy of the tax transcripts showing the liability. Send only correspondence to: The CBE Group, Inc. mailing address PO Box 2217, Waterloo, IA 50704-2217

This is an attempt to collect a debt; any information obtained will be used for that purpose.

This communication is from a debt collector.

NOTICE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION.

Exhibit 17

136356-1000-20656

against-judiciary as they give their allegiance to the Federal Reserve, which is a privately owned bank. See Exhibit C attached or found at <https://www.nationallibertyalliance.org/action-against-judiciary>.

NO ONE IS ABOVE THE LAW

Those who were protected, are no longer protected, justice is imminent; no one is above the Law so we ask?

- 1) By what constitutional authority do the ninety-four Federal District courts facilitate 'unconstitutional tax courts' that give the 'Appearance' of a Constitutional Court?
- 2) By what constitutional authority do Federal Judges preside over nisi prius de facto tax courts in jurisdictions unknown, giving the 'Appearance' of a Lawful Court?
- 3) By what constitutional authority does Congress legislate these repugnant unconstitutional statutes and codes, giving the 'Appearance' of law?
- 4) By what constitutional authority does Congress legislate Title 26 having an appearance of law to enslave We the People?
- 5) By what constitutional authority does the IRS use SWAT to terrorize families for 'bogus' debts?
- 6) By what constitutional authority does the IRS enforce a slave tax and imprison sovereign People?
- 7) By what constitutional authority does the United States Supreme Court, via rule 2, abrogate the 'Law of the land' and replace it with civil law? See Exhibit I – Treason Fed Judicial Center.
- 8) By what constitutional authority does the United States Supreme Court conceal access to 'Courts of Record'?
- 9) By what constitutional authority does the United States Supreme Court remain silent on these matters? For, *"Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading. . ."* U.S. v. Tweel, 550 F.2d 297, 299. See also U.S. v. Prudden, 424 F.2d 1021, 1032; Carmine v. Bowen, 64 A. 932.

TREASON

The Federal District Court Judges, United States House of Representatives, United States Senate and the United States Supreme Court, all orchestrated by the BAR Association, are partaking in a conspiracy to destroy our Republic and enslave We the People. A conspiracy proven by the uniform actions of all ninety-four federal district courts acting in concert to aid and abet enemies both foreign and domestic. Committing acts of terror and treason by facilitating the Federal Reserve's private Gestapo, a/k/a the IRS. Although many defendants may not have directly participated in the original lawless legislation, the defendants continue to empower the Federal Reserve and its IRS, when the defendants choose to uphold and support said Acts of Treason and not the US Constitution!

On May 10, 2013, the news reported that the IRS was cornered into apologizing for flagging Tea Party groups for a higher level of scrutiny than other organizations during the 2012 election. See, Exhibit D – "Patriots targeted by IRS," attached or found at <https://www.nationallibertyalliance.org/action-against-judiciary>). On June 6, 2016, after more than three years of stonewalling, the IRS released an

almost complete list of organizations that the tax agency scrutinized in the Tea Party targeting scandal. The agency released the names of 426 organizations it targeted in the probe. The names of an additional 40 organizations were withheld because they have opted out of being part of the class-action suit against the IRS. Why didn't the US Attorney file criminal charges against these subverts?

Today, the IRS has broadened its evil scope in a vindictive act targeting the Common Law Grand Jury jurists that are investigating the IRS and many government officials for felonies, high crimes, and misdemeanors. This will not stand!

Attached are affidavits from people being targeted (more to follow), many more have been intimidated and have not added their affidavits because of fear of further retaliation by the IRS. The Grand Jury believes that IRS agents have singled out members of the Common Law Grand Jury for political reasons and to prevent justice, with intent to destroy lives, silence, and punish in violation of the following Codes:

18 U.S. Code § 1503: *Influencing or injuring officer or juror generally (a) Whoever corruptly, or by threats or force, or by any threatening letter or communication, endeavors to influence, intimidate, or impede any grand or petit juror, or officer in or of any court of the United States, or officer who may be serving at any examination or other proceeding before any United States magistrate judge or other committing magistrate, in the discharge of his duty, or injures any such grand or petit juror in his person or property on account of any verdict or indictment assented to by him, or on account of his being or having been such juror, or injures any such officer, magistrate judge, or other committing magistrate in his person or property on account of the performance of his official duties, or corruptly or by threats or force, or by any threatening letter or communication, influences, obstructs, or impedes, or endeavors to influence, obstruct, or impede, the due administration of justice, shall be punished as provided in subsection (b).*

TITLE USC 26 IS NOT LAW

26 USC7806(b) establishes that title 26 USC is not to infer imply or presume to be law and therefore cannot have any legal effect because there exists no intent in law⁶ and thereby the court cannot conclude presumption in law by the grouping of any particular section or provision or portion of Title 26.

26 USC 7806(b) No inference⁷, implication⁸, or presumption⁹ of legislative¹⁰ [enactment of law] construction shall be drawn or made by reason of the location or grouping of any particular

⁶ INTENDMENT OF LAW: The true meaning, the correct understanding or intention of the law; a presumption or inference made by the courts. Co. Litt. 78.

⁷ INFERENCE: In the law of evidence, A truth or proposition drawn from another which is supposed or admitted to be true. A process of reasoning by which a fact or proposition sought to be established is deduced as a logical consequence from other facts, or a state of facts, already proved or admitted. Whitehouse v. Bolster, 95 Me. 458, 50 A. 240; Joske v. Irvine, 91 Tex. 574, 44 S.W. 1059.

⁸ IMPLICATION: Intendment or inference, as distinguished from the actual expression of a thing in words. In a will, an estate may pass by mere implication, without any express words to direct its course. 2 Bl. Comm. 381.

⁹ PRESUMPTION: A 'presumption' and an 'inference' are not the same thing, a presumption being a deduction which the law requires a trier of facts to make, an inference being a deduction which the trier may or may not make, according to his own conclusions; a presumption is mandatory, an inference, permissible. Cross v. Passumpsic; PRESUMPTIO JURIS. A legal presumption or presumption of law; that is, one in which the law assumes the existence of something until it is disproved by evidence; a conditional, inconclusive, or

COVER PAGE

UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF NEW YORK

• 445 Broadway; Albany, NY. 12207-2936 •

Natural Law Case No. 2019-1215-1776

Depository Case No. 1:16-CV-1490

Court of Record

QUO WARRANTO¹

Unified United States Common Law Grand Jury

AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY

TRIBUNAL, WE THE PEOPLE
ON BEHALF OF THE AFFIANTS, ATTACHED

- AGAINST -

United States Supreme Court
Federal Judiciary
United States Senate
U.S. House of Representatives
Commissioner Charles P. Rettig
IRS Agents named in attached affidavits or to be identified

DEFENDANTS:

¹ QUO WARRANTO: A writ, in the nature of a writ of right for the king, [sovereign] against him who claimed or usurped any office, franchise, or liberty, to inquire by what authority he supported his claim, in order to determine the right. It lay also in case of non-user, or long neglect of a franchise, or misuser or abuse of it; being a writ commanding the defendant to show by what warrant he exercises such a franchise, having never had any grant of it, or having forfeited it by neglect or abuse. 3 Bl.Comm. 262. It is intended to prevent exercise of powers that are not conferred by law, and is not ordinarily available to regulate the manner of exercising such powers. State ex rel. Johnson v. Conservative Savings & Loan Ass'n, 143 Neb. 805, 11 N.W.2d 89, 92, 93. In England, and quite generally throughout the United States, this writ has given place to an 'information in the nature of a quo warranto,' which, though in form a criminal proceeding, is in effect a civil remedy similar to the old writ, and is the method now usually employed for trying the title to a corporate or other franchise, or to a public or corporate office. Ames v. Kansas, 111 U.S. 449, 4 S.Ct. 437, 28 L.Ed. 482; People v. Londoner, 13 Colo. 303, 22 P. 764, 6 L.R.A. 444.

section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the side-notes and ancillary tables contained in the various prints of this Act before its enactment into law.

THE 16TH AMENDMENT DOES NOT AUTHORIZE A TAX ON A SALARY

AMENDMENT XVI - The United States Supreme Court said, *"The 16th Amendment does not justify the taxation of persons or things previously immune. It was intended only to remove all occasions for any apportionment of income taxes among the states. It does not authorize a tax on a salary"*¹¹ *"Income means gains/profit from property severed from capitol, however invested or employed. Income is not a wage or compensation from any type of labor"*¹² And that *"Congress cannot by any definition [of income in this case] it may adopt, conclude the matter, since it cannot by legislation alter the Constitution, from which alone it derives its power to legislate, and within whose limitations alone that power can be lawfully expressed."*¹³

IRS HAS NO ENFORCEMENT OVER THE PEOPLE FOR FAILURE TO FILE

§7604 enforcement refers to a tax for Commercial Activities on fuels, alcohol, tobacco products, and firearms, not a tax on salaries, the IRS has No enforcement authority over the People.

Whenever the IRS serves notice of enforcement of summons to People for income tax they include a one page Form 2039 'Notice Provisions of the IRS code. See Exhibit E – attached or found at <https://www.nationallibertyalliance.org/action-against-judiciary> which states:

26 USC §7604 Enforcement of summons (b) Enforcement Whenever any person summoned under section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary may apply to the judge of the district court or to a United States Commissioner for the district within which the person so summoned resides or is found for an attachment against him as for a contempt.

§6420¹⁴ [referenced in §7604] provides for enforcement for person liable for tax on gasoline used for farming purposes.

rebuttable presumption. Best, Ev. § 43.Fiber Leather Co., 90 Vt. 397, 98 A. 1010, 1014; Joyce v. Missouri & Kansas Telephone Co., Mo.App., 211 S.W. 900, 901.

¹⁰ **LEGISLATIVE:** Making or giving laws; pertaining to the function of law-making or to the process of enactment of laws. See Evansville v. State, 118 Ind. 426, 21 N.E. 267, 4 L.R.A.93.

¹¹ Evans V. Gore, 253 U.S. 245.

¹² Stapler v. United States, 21 F.Supp 737 at 739.

¹³ Eisner v. Macomber, 252 U.S. 189.

¹⁴ Gasoline used on farms (c) Meaning of terms for purposes of this section- (1) Use on a farm for farming purposes Gasoline shall be treated as used on a farm for farming purposes only if used (A) in carrying on a trade or business, (B) on a farm situated in the United States, and (C) for farming purposes. (2) Farm The term 'farm' includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.; (e) Applicable laws (1) In general – All provisions of law, including penalties, applicable in respect of the tax imposed by section 4081 shall, insofar as applicable and not inconsistent with this section, apply in respect of the payments provided for in this section to the same extent as if such payments constituted refunds of overpayments of the tax so imposed.

- §4081¹⁵ [referenced in §6420] provides for enforcement of summons for person liable for tax on fuel for removal, entry, or sale from any refinery, terminal or entry into the United States for consumption, use, or warehousing.
- §6421¹⁶ [referenced in §7604] provides for enforcement of summons for person liable for tax on gasoline used for certain non-highway purposes, by local transit systems, or sold for certain exempt purposes.
- §6427¹⁷ [referenced in §7604] provides for enforcement of summons for the sale of any fuel not used for taxable purposes and tobacco products and firearms under 27 CFR.
- §7602¹⁸ [referenced in §7604] provides for enforcement of summons for the examination of books and witnesses for determining the liability of any person relating to tobacco products and cigarette papers and tubes.
- §4041¹⁹ [referenced in §6427] provides for the imposition of tax on diesel fuels, kerosene and certain liquids used as a fuel in aviation.
- §6601²⁰ [referenced for interest for nonpayment] provides for interest on underpayment, nonpayment, or extensions, regulations for §6601 that authorizes the collection of interest is under 27 CFR for Alcohol, Tobacco and Firearms.

(2) Examination of books and witnesses – For the purpose of ascertaining the correctness of any claim made under this section, or the correctness of any payment made in respect of any such claim, the Secretary shall have the authority granted by paragraphs (1), (2), and (3) of section 7602(a) (relating to examination of books and witnesses) as if the claimant were the person liable for tax.

¹⁵ 26 U.S. Code § 4081 Imposition of tax (a) Tax imposed (1) Tax on removal, entry, or sale (A) In general There is hereby imposed a tax at the rate specified in paragraph (2) on (i) the removal of a taxable fuel from any refinery, (ii) the removal of a taxable fuel from any terminal, (iii) the entry into the United States of any taxable fuel for consumption, use, or warehousing, and (iv) the sale of a taxable fuel to any person who is not registered under section 4101 unless there was a prior taxable removal or entry of such fuel under clause (i), (ii), or (iii).

¹⁶ (a) Non-highway uses - Except as provided in subsection (i), if gasoline is used in an off-highway business use, the Secretary shall pay (without interest) to the ultimate purchaser of such gasoline an amount equal to the amount determined by multiplying the number of gallons so used by the rate at which tax was imposed on such gasoline under section 4081. Except as provided in paragraph (2) of subsection (f) of this section, in the case of gasoline used as a fuel in an aircraft, the Secretary shall pay (without interest) to the ultimate purchaser of such gasoline an amount equal to the amount determined by multiplying the number of gallons of gasoline so used by the rate at which tax was imposed on such gasoline under section 4081.; (g) Applicable laws (1) In general - All provisions of law, including penalties, applicable in respect to the tax imposed by section 4081 shall, insofar as applicable and not inconsistent with this section, apply in respect of the payments provided for in this section to the same extent as if such payments constituted refunds of overpayments of the tax so imposed. (2) Examination of books and witnesses - For the purpose of ascertaining the correctness of any claim made under this section, or the correctness of any payment made in respect of any such claim, the Secretary shall have the authority granted by paragraphs (1), (2), and (3) of section 7602(a) (relating to examination of books and witnesses) as if the claimant were the person liable for tax.

¹⁷ 26 USC §6427 Fuels not used for taxable purposes (a) Nontaxable uses Except as provided in subsection (k), if tax has been imposed under paragraph (2) or (3) of section 4041(a) or section 4041(c) on the sale of any fuel and the purchaser uses such fuel other than for the use for which sold, or resells such fuel, the Secretary shall pay (without interest) to him an amount equal to - (1) the amount of tax imposed on the sale of the fuel to him, reduced by (2) if he uses the fuel, the amount of tax which would have been imposed under section 4041 on such use if no tax under section 4041 had been imposed on the sale of the fuel.

¹⁸ 26 USC §7602 Examination of books and witnesses (a) Authority to summon, etc. For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized (1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry; This is a list of parts within the Code of Federal Regulations for which this US Code section provides rulemaking authority. This list is taken from the Parallel Table of Authorities and Rules provided by GPO [Government Printing Office]. 27 CFR - Alcohol, Tobacco Products and Firearms; Part 46 - miscellaneous regulations relating to tobacco products and cigarette papers and tubes.

¹⁹ 26 USC §4041 Imposition of tax (a) Diesel fuel and special motor fuels (1) Tax on diesel fuel and kerosene in certain cases (A) In general There is hereby imposed a tax on any liquid other than gasoline (as defined in section 4083) - (c) Certain liquids used as a fuel in aviation.

²⁰ 26 USC §6601(a) General rule If any amount of tax imposed by this title (whether required to be shown on a return, or to be paid by stamp or by some other method) is not paid on or before the last date prescribed for payment, interest on such amount at the underpayment rate established under section 6621 shall be paid for the period from such last date to the date paid.

§6651²¹ provides for penalties on underpayment, nonpayment, or extensions, regulations for §6651 that authorizes the collection of penalties is under 27 CFR for Alcohol, Tobacco and Firearms.

IN CONCLUSION: nowhere in §7604, with all its legislative construction references, do we find enforcement of summons for person liable for tax, being We the People! Therefore, persons required to answer a summons to File a Return under §7604 are:

- a) a person liable for tax on fuel for removal, entry, or sale from any refinery, terminal or entry into the United States,
- b) a person liable for tax for consumption, use, or warehousing liable for tax on gasoline used for farming purposes,
- c) a person liable for tax for diesel fuels, kerosene and certain liquids used as a fuel in aviation, and
- d) a person liable for tax on Alcohol, Tobacco and Firearms.

Only the People participating in the aforesaid commercial activities are required to file a return for the collection of taxes.

IRS HAS NO AUTHORITY TO ASK 'PEOPLE' FOR INFORMATION

Whenever the IRS serves notice to the People for income tax information, they include a one page notice titled IRS Notice 609, See Exhibit F attached or can be found at <https://www.nationallibertyalliance.org/action-against-judiciary>. Which states that their legal right to ask is found in IRS Code §6001, §6011, and §6012 and their regulations, whereas:

§6001²² States every person liable for any tax... shall keep records, render statements, make returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

§6011²³ States that when required by regulations prescribed by the Secretary any person made liable for any tax... shall make a return or statement according to the forms and regulations prescribed by the Secretary.

§6012²⁴ States persons required to make returns of income...

The key phrase in §6001, §6011, and §6012 is person liable or required who would then be susceptible to enforcement under §7604 if they do not comply. However, IRS enforcement refers to a

²¹ 26 U.S. Code §6651: (a) Addition to the taxIn case of failure (1) to file any return required under authority of subchapter A of chapter 61 (other than part III thereof), subchapter A of chapter 51 (relating to distilled spirits, wines, and beer), or of subchapter A of chapter 52 (relating to tobacco, cigars, cigarettes, and cigarette papers and tubes), or of subchapter A of chapter 53 (relating to machine guns and certain other firearms).

²² 26 U.S. Code § 6001: Notice or regulations requiring records, statements, and special returns Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

²³ 26 U.S. Code § 6011: General requirement of return, statement, or list When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

²⁴ 26 U.S. Code § 6012: Persons required to make returns of income (a) General rule Returns with respect to income taxes under subtitle A shall be made by the following: (1) (A) Every individual having for the taxable year gross income which equals or exceeds the exemption amount, except that a return shall not be required of an individual.

tax for persons participating in the aforesaid commercial activities; for fuel for removal, entry, or sale from any refinery, terminal or entry into the United States, for consumption, use, or warehousing liable for tax on gasoline used for farming purposes, for diesel fuels, kerosene and certain liquids used as a fuel in aviation, and for Alcohol, Tobacco and Firearms. Therefore, the IRS has No enforcement authority over the People because they are not liable or required to file a return or pay a tax on said commercial activities.

Furthermore, it is in the Treasury regulations, which are not law, prescribed by the Secretary, where it fraudulently gives the appearance that taxpayers are We the People who are required to comply, when in fact they are not. The Treasury Secretary cannot make or add too law. Whereas the Supreme Court said,

*"In construing federal revenue statute, Supreme Court gives no weight to Treasury regulation which attempts to add to statute something which is not there."*²⁵ *"In numerous cases where the IRS has sought enforcement of its summons pursuant to statute, courts have held that a taxpayer may refuse production of personal books and records by assertion of his privilege against self-incrimination."*²⁶ *"To penalize the failure to give a statement which is self-incriminatory, is beyond the power of Congress."*²⁷

WE THE PEOPLE CAN REFUSE TO PRODUCE RECORDS TO IRS AGENTS

*"If the defendant [the People] had a subjective good faith belief, no matter how unreasonable, that he was not required to file a tax return, the government cannot establish that the defendant acted willfully."*²⁸ *"The Fifth Amendment applies alike to criminal and civil proceedings."*²⁹ *"The [5th Amendment] is not limited to testimony, as ordinarily understood, but extends to every means by which one may be compelled to produce information which may incriminate."*³⁰ *"Only the rare taxpayer would be likely to know that he could refuse to produce his records to Internal Revenue Service agents."*³¹ *"Who would believe the ironic truth that cooperative taxpayer fares much worse than the individual who relies upon his Constitutional rights."*³²

*"The requirement of an offense committed willfully is not met, therefore, if a taxpayer has relied in good faith upon a prior decision of this court."*³³ *"This 'willful' qualifications fully protects one whose refusal is made in good faith and upon grounds which entitle him to the judgment of the court before*

²⁵ United States v. Calamaro, 354 U.S. 351 (1957), 1 L. Ed. 2d 1394, 77 S. Ct. 1138 (1957).

²⁶ Hill v. Philpott, 445 F2d 144, 146.

²⁷ United States v. Lombardo, 228 F. 980,981.

²⁸ Cheek v. United States, 498 U.S. 192.

²⁹ McCarthy v. Arndstein, 266 U.S. 34.

³⁰ Boyd vs. United States, Supra' Brown vs. Walerk, 161,U.S. 591; Distinguishing Hale vs. Henkel, 201 U.S. 43; Wilson vs. U.S. 221,U.S. 612; United Station vs. Sisco,262 U.S. 165; McCarthy vs Arndstein,266 U.S. 34; United States vs. Lombardo, 228 Fed. 980; United States vs.Dalton, 286 Fed 756; United States vs. Mulligan, 268 Fed 893; United Statesvs. Cohen Grocery Co., 225 U.S. 81; United States vs. Sherry, 294 Fed. 684.

³¹ United Station vs. Dickerson,413 F 2D 1111.

³² U.S. vs. Dickerson413 F 2D 1111.

³³ U.S. vs Bishop, 412, U.S. 346 (1973) at 2017.

obedience is compelled.”³⁴ “There can be no sanction or penalty imposed upon one because of his exercise of Constitution rights.”³⁵

FIFTH AMENDMENT

The IRS cannot seize property or access one of the Peoples’ financial institutions that are not commercially participating in the business of fuels, alcohol, tobacco products, and firearms. Therefore, the IRS has No enforcement authority over the People because they are not liable or required to file a return or pay a tax under 26 USC §7604.

The IRS cannot lawfully proceed against the People to seize property or access financial records without giving their victims due process in a court of law. Amendment V of the Constitution of the United States provides that: “No person shall be deprived of life, liberty, or property without due process of law.” A similar provision exists in all the state constitutions; ‘Due course of law, this phrase is synonymous with ‘due process of law’ or ‘law of the land’ and means law in its regular course of administration through courts of justice.”³⁶ “No man shall be deprived of his property without being heard in his own defense.”³⁷ The US Supreme Court in the case of Hale vs. Henkel said:

*“The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. He has no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to incriminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of this life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights...an individual may lawfully refuse to answer incriminating questions unless protected by an immunity statute...”*³⁸

*“We are clearly of the opinion that no statute which leaves the party or witness subject to prosecution, after he answers the incriminating question put to him, can have the effect of supplanting the privilege conferred by the Constitution of the United States... In view of the constitutional provision, a statutory enactment, to be valid, must afford absolute immunity against future prosecutions for the offense to which the question relates.”*³⁹ *“The privilege [of the 5th Amendment] is not limited to testimony, as ordinarily understood, but extends to every means by which one may be compelled to produce information which may incriminate.”*⁴⁰

³⁴ Federal Power Commissions v. Metropolitan Edison Co. 304 U.S. 375.

³⁵ Sherar vs. Cullen 481 F 2D 946, (1973).

³⁶ Kansas Pac. Ry. Co. v. Dunmeyer 19 KAN 542.

³⁷ Kinney V. Beverly, 2 Hen. & M(VA) 381, 336.

³⁸ Hale vs. Henkel, 201 U.S. 43 at page 74.

³⁹ Counselman vs. Hitchcock, 142 U.S. 547.

⁴⁰ Boyd vs. United States, Supra’ Brown vs. Walerk, 161,U.S. 591; Distinguishing Hale vs. Henkel, 201 U.S. 43; Wilson vs. U.S. 221,U.S. 612; United Station vs. Sisco.262 U.S. 165; McCarthy vs Arndstein,266 U.S. 34; United States vs. Lombardo, 228 Fed. 980;

IRS NOTICE OF LIEN IS A FELONY*Filing false and fraudulent documents violates Title 18 USC 1001⁴¹*

The IRS has the power as the collecting agent for the Alcohol, Tobacco and Firearms (ATF), since all of these provisions under 26 CFR were transferred to Title 27 CFR part 70. Notice in the Administrative Procedure Act it was not necessary to publish this Decision as it was a mere transfer within the Bureau of Internal Revenue as agents of the IRS can still collect for other agencies but not for their agency itself.

Please note the list of subjects in 27 CFR Part 70 that the IRS has authority to place a Notice of Lien/of Levy upon. There you will find subjects listed which also includes Government employees, Law enforcement and Law enforcement officers. If you continue to read all the parts you will not find the private man listed, as he is not in the list of subjects, to which any Notice of Lien or Notice of Levy applies.

One of the main and least understood problems is that the IRS has authority only over a certain distinct class of people, which is those involved in Alcohol Tobacco Firearm (ATF) Mfg., Government employees, Law enforcement, Law enforcement officers and those private people who have a contract with any Federal or State government to do business with those legal entities, to actually place a Notice of Lien and not an actual Lien, provided they follow the UCC procedures meeting the three criteria stated below. This is found in the Federal Register of Wednesday, November 14, 1990, Vol. 55. No. 220 reveals proof of the only people the IRS has the authority to Lien/Levy upon.

After a series of form letters are fraudulently sent to the IRS agent(s) victims' a/k/a one of the People, to intimidate them into participating or overwhelm them with threats that often paralyze many from responding to their intimidating letters, and thereby claiming acquiesce to the IRS Gestapo after which the IRS agent(s) files the dreaded 'Notice of Lien!' It is at this point that the predatory IRS strikes their victim as they feel confident that they can get away with their felonies. The IRS knows that the overwhelming majority of the propagandized BAR attorneys are too dumb to research the truth, and the few that do are intimidated and threatened by the judge in back room meetings, where they are told keep your mouth shut or face the wrath of the judge and the BAR Association.

Notices of Liens are being filed by IRS agent(s) in violation of the Federal Tax Lien Act of 1966. Public Law 89-719, 80 Stat. 1125, in conjunction with the Legislative History, Senate Report No. 1708, which states, in part, at the very beginning of the Senate Report:

United States vs. Dalton, 286 Fed 756; United States vs. Mulligan, 268 Fed 893; United States vs. Cohen Grocery Co., 225 U.S. 81; United States vs. Sherry, 294 Fed, 684.

⁴¹ 18 U.S. Code § 1001: Statements or entries generally: (a) Except as otherwise provided in this section, whoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully— (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact; (2) makes any materially false, fictitious, or fraudulent statement or representation; or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry; shall be fined under this title, imprisoned not more than 5 years or, if the offense involves international or domestic terrorism (as defined in section 2331), imprisoned not more than 8 years, or both. If the matter relates to an offense under chapter 109A, 109B, 110, or 117, or section 1591, then the term of imprisonment imposed under this section shall be not more than 8 years.

"Since the adoption of the Federal income tax in 1913, the nature of commercial financial transactions has changed appreciably. In an attempt to take into account these changed commercial transactions, and to secure greater uniformity among the several states, a Uniform Commercial Code was promulgated somewhat over 10 years ago by the American Law Institute and the national Conference of Commissioners on Uniform State laws. This bill is in part an attempt to conform the lien provisions of the internal revenue laws to the concepts developed in this Uniform Commercial Code. It represents an effort to adjust the provisions in the internal revenue laws relating to the collection of taxes of delinquent persons to the more recent developments in commercial practice (permitted and protected under State law) and to deal with a multitude of technical problems which have arisen over the past 50 years."

Any Liens filed by the Internal Revenue Service agent or officer must meet the Uniform commercial Code practices, hereinafter UCC, in Section 9. Within Section 9 there are three criteria that have to be met when filing a Notice of Lien. If the three criteria are not met, there is a violation of the statute law. Filing false and fraudulent documents violates Title 18 USC 1001 and the various companion State laws. The Senate Report and the Public Law listed above, makes it clear the matter has to be contested in the State where the situs⁴² of the property lies, both Real and personal property, as it does not lie in the venue of the United States, 28 USC 3002 (15). The three required criteria are:

- 1) There must be a valid UCC-1 Form filed, upon which is shown the alleged debtor's signature and the creditor's signature. Without these two signatures on this instrument, there is an invalid Notice of Lien filed.
- 2) There must be a financing statement/security agreement signed by the alleged debtor and the secured party, the IRS agent, as specified in Section 9-402 of the UCC. This financing statement is also mentioned in Section 9-403 of the UCC. Without this, any Notice of Lien filed, is invalid.
- 3) There must be a valid court order, based on a court judgment wherein the alleged debtor has had due process opportunity to contest the alleged debt. Without this instrument and due process, there is no lawful authority and the Notice of Lien is invalid.

Lack of any one of the above is sufficient cause for the recording officer to immediately reject any attempt to file a Notice of Lien by any IRS agent. There is no actual Lien placed upon any debtor until a court hearing and due process is afforded, otherwise it is an attempt of taking of property in violation of the 5th Amendment as stated in 26 CFR Part 600 at Section 601.106 (f) (1) I.

This means that the IRS agent must produce the supporting document adopted by the Congress to allow the IRS to file when filing a Notice of Lien under the UCC. This is to prove the validity of the Notice of Lien because the alleged debtor's signature **MUST** be on the document. A mere statement, even certified, that the alleged debtor owes a certain amount is not sufficient to overcome the requisites of the UCC and the Pub. Law mentioned, much less the requirement of due process

⁴² Situs: the place to which, for purposes of legal jurisdiction or taxation, a property belongs.

(1928) the United States Supreme Court said, "*Decency, security and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled if it fails to observe the law scrupulously. '...Our Government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example...' Crime is contagious. If the Government becomes a lawbreaker, it breeds contempt for law; it invites every man to become a law unto himself; it invites anarchy. To declare that, in the administration of the criminal law, the end justifies the means -- to declare that the Government may commit crimes in order to secure the conviction of a private criminal -- would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face.*"

Every BAR taught judge in America that upholds and supports rule 2 which claims to change the Law of the Land to 'repugnant civil law' thereby abrogating Article III Section 2⁵⁰ and Article VI Clause 2,⁵¹ is guilty of treason. And because this is taught and believed by all judges, proves a conspiracy to subvert our Republic in violation of 18 U.S. Code § 2383 which states:

18 U.S. Code § 2383: *Whoever incites, sets on foot, assists, or engages in any rebellion or insurrection against the authority of the United States or the laws thereof, or gives aid or comfort thereto, shall be fined under this title or imprisoned not more than ten years, or both; and shall be incapable of holding any office under the United States.*

THE TRIBUNAL ORDERS that the United States Supreme Court is to:

- Repeal rule 2 immediately,
- Immediately order via Writ Mandamus all Federal Judges to honor their oaths and support and uphold the Law of the Land,
- Immediately order via Writ Mandamus all Federal Judges to cease their concealment of Natural Law Courts, a/k/a Courts of Record,
- Immediately order all Federal Judges to provide access to Natural Law Courts without charge,
- Immediately order via Writ Mandamus all Federal Judges to shut down illegal IRS tax court hearings, and,
- Order the release of all unlawfully prosecuted and imprisoned People in tax courts.

THE TRIBUNAL ORDERS IRS Commissioner Charles P. Rettig as follows:

- Order IRS agents to honor their oath,
- Order IRS agents to follow Title USC 26 and 27 CFR in as much as it is lawful,
- Order IRS agents to stop harassing the People who are not liable under 27 CFR Part 70,
- Cease and desist the use of paper terrorism against We the People for debts they did not incur.

⁵⁰ Article III Section 2: The judicial power shall extend to all cases, in law and equity, arising under this Constitution, the laws of the United States,...

⁵¹ Article VI Clause 2: This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges in every state shall be bound thereby, anything in the Constitution or laws of any State to the contrary notwithstanding.

IRS agent(s) never file the aforesaid valid UCC-1 Form, financing statement/security agreement, and a valid court order in the appropriate federal district court and with the County Clerk for a lawful lien and its collection. Furthermore, Proof of Claim Affidavit Form 4490 must be filed in order to start a tax claim against one of the People but IRS agent(s) never do because that would be another crime. See Exhibit H Form 4490. Additionally, in order for the IRS agent(s) to file a return for their victim or access their victim's financial records Form 56 Fiduciary Authority administrated by a court must be filed in the appropriate federal district court and this too is never filed. See Exhibit G IRS Form 56.

Therefore, IRS agents commit another crime when they break an entry into their victim's financial institution without Fiduciary Authority. IRS agents with their filing of a fake 'Notice of Lien' with the County Clerk causes the clerk and the Sheriff, who will execute the collection to satisfy the lien, to participate in their crime.

INCOME TAX IS A DIRECT TAX FORBIDDEN UNDER THE CONSTITUTION

We the People via Article III Section 1⁴³ vested *one* Supreme Court with judicial power to all cases, in law and equity.⁴⁴ We vested Congress with power to constitute tribunals inferior to the Supreme Court via Article 1 Section 8 Clause 8;⁴⁵ whereas, Congress legislated 28 USC §132⁴⁶ creating ninety-four (94) Federal District Courts. We gave authority to Congress to make law under Article I Section 8 Clause 18.⁴⁷ The Constitution gave no authority to Congress to legislate a direct tax or create 'tax courts.' Income tax is a direct tax. We the People clearly denied a direct tax via Article 1 Section 9 Clause 4⁴⁸ where we said, "*No capitation, or other direct, tax shall be laid.*" Enforcement of a direct tax is a slave tax, thereby an act of Treason.

FEDERAL JUDGES MAINTAIN STATUS QUO OVER THE CONSTITUTION AN ACT OF TREASON!

Federal Judges owe allegiance to the United States but instead they adhere to the enemies of Liberty giving them aid and comfort within the United States and thereby have levied war against We the People, an act of Treason under 18 U.S. Code § 2381.⁴⁹ In *Olmstead v. United States*, 277 U.S. 438

⁴³ Article III Section 1: The Judicial Power of the United States, shall be vested in one Supreme Court, and in such inferior courts as the Congress may from time to time ordain and establish.

⁴⁴ Article III Section 2: The judicial power shall extend to all cases, in law and equity, arising under this Constitution.

⁴⁵ Article 1 Section 8 Clause 8: The Congress shall have power to constitute tribunals inferior to the Supreme Court.

⁴⁶ 28 U.S. Code § 132: Creation and composition of district courts (a) There shall be in each judicial district a district court which shall be a court of record known as the United States District Court for the district. (b) Each district court shall consist of the district judge or judges for the district in regular active service. Justices or judges designated or assigned shall be competent to sit as judges of the court. (c) Except as otherwise provided by law, or rule or order of court, the judicial power of a district court with respect to any action, suit or proceeding may be exercised by a single judge, who may preside alone and hold a regular or special session of court at the same time other sessions are held by other judges.

⁴⁷ Article I Section 8 Clause 18: To make all laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other powers vested by this Constitution in the government of the United States, or in any department or officer thereof.

⁴⁸ Article 1 Section 9 Clause 4: No capitation, or other direct, tax shall be laid, unless in proportion to the census or enumeration herein before directed to be taken.

⁴⁹ 18 U.S. Code § 2381: Treason Whoever, owing allegiance to the United States, levies war against them or adheres to their enemies, giving them aid and comfort within the United States or elsewhere, is guilty of treason and shall suffer death, or shall be imprisoned not less than five years and fined under this title but not less than \$10,000; and shall be incapable of holding any office under the United States. (June 25, 1948, ch. 645, 62 Stat. 807; Pub. L. 103-322, title XXXIII, §7330016(2)(J), Sept. 13, 1994, 108 Stat. 2148.)

AFFIDAVIT OF SERVICE

New York State)
) ss:
Dutchess County)

I, Jonathan Schultz, being duly sworn, deposes and says: I am not a party to this action and am over 18 years of age. On the 24th day of April, 2020, I served the within Notice and Demand, Notice of Tax Lien dated 4-26-13, Apology letter dated 8-7-13, Release of lien dated 9-18-13, Bill from IRS for \$80.00 dated 9-2-13, and Taxpayer Advocate Service Fraudulent Letter dated 11-14-14, Notice of deficiency from Susan Lamastro dated 6-17-2019, James letter dated 6-27-19, Notice of intent to levy dated Oct/Nov 2019 on James, Notice of intent to levy dated 01-16-19 on John, John's affidavit, Notice of intent to levy dated 12-16-19 on James, Notice of intent to levy dated 12-16-19 on Kimberly, Kimberly's affidavit, Threatening Intimidating Letter from Frank J Chan dated 12-26-19, John's affidavit, Letter from rouge agent Bobbi S. Martin dated February 25, 2020 to John, James, and Kimberly, Form letter notice CP40 dated March 30, 2019 to James, James's 1040 upon the following names and addresses set forth below, by mailing a true copy of the attached papers, enclosed and properly sealed in a postpaid envelope, which I deposited in an official depository under the exclusive care and custody of the United States Postal Services within the State of New York addressed to:

- Pim Pollen, CEO, CBE Group, PO Box 126 Waterloo, IA 50704
- Margareth de Wit, CFO, CBE Group, PO Box 126 Waterloo, IA 50704
- Alessandro Donetti, CCO, CBE Group, PO Box 126 Waterloo, IA 50704
- John/ Jane Doe(s), CBE Group, PO Box 126 Waterloo, IA 50704
- N Cassadine, DOT Small Business, 300 Commerce Drive, New Windsor, NY 12553
- J Melendez, Taxpayer Advocate Service, PO Box 1640, Ogden, UT 84402-1640
- Susan Lamastro, DOT, IRS, 240 Broadway - 14th Floor, NY, NY 10007
- John/ Jane Doe(s), DOT, IRS, Fresno Service Center, Fresno, CA 93888-0030
- Jeanette Willet, DOT Small Business, 300 Commerce Drive, New Windsor, NY 12553
- Frank J Chan, IRS ACS Correspondence PO Box 8208, Philadelphia, PA 19101
- Charles P. Rettig, IRS, 1111 Constitution Avenue N.W., Washington, D.C. 20224
- Bobbi S Martin, DOT, IRS, Fresno Service Center, Fresno, CA 93888-0030
- IRS Inc., IRS, 1111 Constitution Avenue N.W., Washington, D.C. 20224

(Signature) *Jonathan Schultz*

NOTARY

State of New York, County of Dutchess on this 7 day of July, 2020 before me, the subscriber, personally appeared Jonathan Schultz to me known to be the living man describe in and who executed the foregoing instrument and sworn before me that he executed the same as his free will act and deed.

ANTONETTE T ALLEN
Notary Public - State of New York
NO. 01AL6275988
Qualified in Dutchess County
My Commission Expires Apr 3, 2021

[Signature]
Notary

- Cease and desist the use of Gestapo SWAT on non-violent People for debts they did not incur, and,
- Restore all injured parties, who have attached their affidavits to this extraordinary writ, to their original state before they were victimized.
- Compensatory damages to all injured parties, who have attached their affidavits to this extraordinary writ in the amount of \$1000 face value constitutional money.⁵²

WE THE TRIBUNAL, VIA THE COMMON LAW GRAND JURY, are Resolute in that if IRS defendants continue their unlawful notice of liens, unlawful use of SWAT, unlawful tax courts against the People, unlawful property seizure, unlawful civil law indictments, and unlawful arrests and harassment, they will be met with indictments.

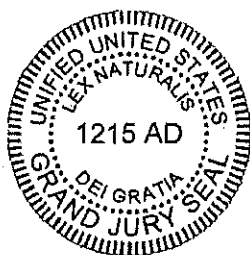
WE THE TRIBUNAL, VIA THE COMMON LAW GRAND JURY, are Resolute in that if Federal Judges continue their unlawful IRS tax hearings against the People, continue under rule 2, continue the concealment of Natural Law Courts, and charge money for justice, they will be met with indictments.

Justice will prevail, our indictments will be honored, and our warrants will be executed. Transparency of government and Law and Order must prevail in order to save the only "One True Lawful Republic." No one is above the Law, a partial truth is no truth at all, a partial law is no law at all, and a partial right is no right at all! We the Peoples' time has come!

It is So Ordered:

Albany, New York, April 6, 2020

Seal



Jury Foreman
Natural Law Tribunal

⁵² Morgan silver dollars

Large Envelope	1	\$1.20	\$1.20
(Domestic)			
(NEWARK, NJ 07101)			
(Weight: 0 Lb 1.20 Oz)			
(Estimated Delivery Date)			
(Saturday 05/02/2020)			
First-Class Mail®	1	\$1.20	\$1.20
Large Envelope			
(Domestic)			
(MUSKOGEE, OK 74401)			
(Weight: 0 Lb 1.80 Oz)			
(Estimated Delivery Date)			
(Monday 05/04/2020)			
First-Class Mail®	1	\$1.00	\$1.00
Large Envelope			
(Domestic)			
(KINGSTON, NY 12401)			
(Weight: 0 Lb 0.50 Oz)			
(Estimated Delivery Date)			
(Saturday 05/02/2020)			
PM 2-Day	1	\$7.75	\$7.75
Flat Rate Env			
(Domestic)			
(WASHINGTON, DC 20224)			
(Flat Rate)			
(Expected Delivery Day)			
(Saturday 05/02/2020)			
(USPS Tracking #)			
(9505 5138 9347 0120 3666 74)			
Insurance			\$0.00
(Up to \$50.00 included)			
PM 3-Day	1	\$7.75	\$7.75
Flat Rate Env			
(Domestic)			
(FRESNO, CA 93888)			
(Flat Rate)			
(Expected Delivery Day)			
(Monday 05/04/2020)			
(USPS Tracking #)			
(9505 5138 9347 0120 3666 81)			
Insurance			\$0.00
(Up to \$50.00 included)			
PM 2-Day	1	\$7.75	\$7.75
Flat Rate Env			
(Domestic)			
(WASHINGTON, DC 20224)			
(Flat Rate)			
(Expected Delivery Day)			
(Saturday 05/02/2020)			
(USPS Tracking #)			
(9505 5138 9347 0120 3666 98)			
Insurance			\$0.00
(Up to \$50.00 included)			
PM 2-Day	1	\$7.75	\$7.75
Flat Rate Env			
(Domestic)			
(PHILADELPHIA, PA 19101)			
(Flat Rate)			
(Expected Delivery Day)			
(Saturday 05/02/2020)			
(USPS Tracking #)			
(9505 5138 9347 0120 3667 04)			
Insurance			\$0.00
(Up to \$50.00 included)			
PM 1-Day	1	\$7.75	\$7.75
Flat Rate Env			
(Domestic)			
(NEW WINDSOR, NY 12553)			
(Flat Rate)			
(Expected Delivery Day)			
(Thursday 04/30/2020)			
(USPS Tracking #)			
(9505 5138 9347 0120 3667 11)			

Insurance			\$0.00
(Up to \$50.00 included)			
PM 1-Day	1	\$7.75	\$7.75
Flat Rate Env			
(Domestic)			
(NEW YORK, NY 10007)			
(Flat Rate)			
(Expected Delivery Day)			
(Thursday 04/30/2020)			
(USPS Tracking #)			
(9505 5138 9347 0120 3667 28)			
Insurance			\$0.00
(Up to \$50.00 included)			
PM 2-Day	1	\$7.75	\$7.75
Flat Rate Env			
(Domestic)			
(OGDEN, UT 84402)			
(Flat Rate)			
(Expected Delivery Day)			
(Saturday 05/02/2020)			
(USPS Tracking #)			
(9505 5138 9347 0120 3667 35)			
Insurance			\$0.00
(Up to \$50.00 included)			
PM 1-Day	1	\$7.75	\$7.75
Flat Rate Env			
(Domestic)			
(NEW WINDSOR, NY 12553)			
(Flat Rate)			
(Expected Delivery Day)			
(Thursday 04/30/2020)			
(USPS Tracking #)			
(9505 5138 9347 0120 3667 42)			
Insurance			\$0.00
(Up to \$50.00 included)			
PM 3-Day	1	\$7.75	\$7.75
Flat Rate Env			
(Domestic)			
(WATERLOO, IA 50704)			
(Flat Rate)			
(Expected Delivery Day)			
(Monday 05/04/2020)			
(USPS Tracking #)			
(9505 5138 9347 0120 3667 59)			
Insurance			\$0.00
(Up to \$50.00 included)			
PM 3-Day	1	\$7.75	\$7.75
Flat Rate Env			
(Domestic)			
(WATERLOO, IA 50704)			
(Flat Rate)			
(Expected Delivery Day)			
(Monday 05/04/2020)			
(USPS Tracking #)			
(9505 5138 9347 0120 3667 66)			
Insurance			\$0.00
(Up to \$50.00 included)			
PM 3-Day	1	\$7.75	\$7.75
Flat Rate Env			
(Domestic)			
(WATERLOO, IA 50704)			
(Flat Rate)			
(Expected Delivery Day)			
(Monday 05/04/2020)			
(USPS Tracking #)			
(9505 5138 9347 0120 3667 73)			
Insurance			\$0.00
(Up to \$50.00 included)			
Total:			
			\$140.49

HYDE PARK
1 E MARKET ST
HYDE PARK, NY 12538-9998
354075-0209
(800) 275-8777
04/29/2020 12:54 PM

Product	Qty	Unit Price	Price
BarnSwllw #10 Env	1	\$0.69	\$0.69
First-Class Mail®	1	\$1.80	\$1.80
Large Envelope (Domestic) (VIRGINIA BEACH, VA 23456) (Weight: 0 Lb 4.30 Oz) (Estimated Delivery Date) (Monday 05/04/2020)			
Certified (USPS Certified Mail #) (70192280000069848310)		\$3.55	
First-Class Mail®	1	\$1.20	\$1.20
Large Envelope (Domestic) (HYDE PARK, NY 12538) (Weight: 0 Lb 1.80 Oz) (Estimated Delivery Date) (Saturday 05/02/2020)			
Certified (USPS Certified Mail #) (70192280000069848358)		\$3.55	
First-Class Mail®	1	\$1.80	\$1.80
Large Envelope (Domestic) (VIRGINIA BEACH, VA 23456) (Weight: 0 Lb 4.30 Oz) (Estimated Delivery Date) (Monday 05/04/2020)			
Certified (USPS Certified Mail #) (70192280000069848327)		\$3.55	
First-Class Mail®	1	\$1.20	\$1.20
Large Envelope (Domestic) (RHINEBECK, NY 12572) (Weight: 0 Lb 1.80 Oz) (Estimated Delivery Date) (Saturday 05/02/2020)			
Certified (USPS Certified Mail #) (70192280000069848341)		\$3.55	
First-Class Mail®	1	\$1.80	\$1.80
Large Envelope (Domestic) (NORFOLK, VA 23510) (Weight: 0 Lb 4.30 Oz) (Estimated Delivery Date) (Monday 05/04/2020)			
Certified (USPS Certified Mail #) (70192280000069848334)		\$3.55	
First-Class Mail®	1	\$1.80	\$1.80
Large Envelope (Domestic) (VIRGINIA BEACH, VA 23456) (Weight: 0 Lb 4.30 Oz) (Estimated Delivery Date) (Monday 05/04/2020)			

First-Class Mail®	1	\$1.80	\$1.80
Large Envelope (Domestic) (THOMASVILLE, NC 27360) (Weight: 0 Lb 4.30 Oz) (Estimated Delivery Date) (Monday 05/04/2020)			
First-Class Mail®	1	\$1.80	\$1.80
Large Envelope (Domestic) (VIRGINIA BEACH, VA 23456) (Weight: 0 Lb 4.30 Oz) (Estimated Delivery Date) (Monday 05/04/2020)			
First-Class Mail®	1	\$1.60	\$1.60
Large Envelope (Domestic) (VERNON ROCKVILLE, CT 06066) (Weight: 0 Lb 3.60 Oz) (Estimated Delivery Date) (Saturday 05/02/2020)			
Certified (USPS Certified Mail #) (70192280000069848303)		\$3.55	
First-Class Mail®	1	\$1.60	\$1.60
Large Envelope (Domestic) (NEW HAVEN, CT 06510) (Weight: 0 Lb 3.60 Oz) (Estimated Delivery Date) (Saturday 05/02/2020)			
Certified (USPS Certified Mail #) (70192280000069848297)		\$3.55	
First-Class Mail®	1	\$1.60	\$1.60
Large Envelope (Domestic) (BOLTON, CT 06043) (Weight: 0 Lb 3.60 Oz) (Estimated Delivery Date) (Saturday 05/02/2020)			
First-Class Mail®	1	\$1.60	\$1.60
Large Envelope (Domestic) (HARTFORD, CT 06105) (Weight: 0 Lb 3.60 Oz) (Estimated Delivery Date) (Saturday 05/02/2020)			
First-Class Mail®	1	\$1.60	\$1.60
Large Envelope (Domestic) (MANCHESTER, CT 06040) (Weight: 0 Lb 3.60 Oz) (Estimated Delivery Date) (Saturday 05/02/2020)			
First-Class Mail®	1	\$0.55	\$0.55
Letter (Domestic) (BRIDGEPORT, CT 06601) (Weight: 0 Lb 0.70 Oz) (Estimated Delivery Date) (Saturday 05/02/2020)			
Certified (USPS Certified Mail #) (70192970000107632013)		\$3.55	
First-Class Mail®	1	\$1.00	\$1.00
Large Envelope (Domestic) (GOLD BEACH, OR 97444) (Weight: 0 Lb 0.90 Oz) (Estimated Delivery Date) (Monday 05/04/2020)			

AFFIDAVIT OF SERVICE

New York State)
) ss:
 Dutchess County)

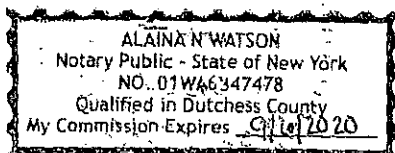
I, Jonathan Schultz, being duly sworn, deposes and says: I am not a party to this action and am over 18 years of age. On the 22nd day of July, 2020, I served the within an Action at Law to show cause with summons, Refund status report, Notice and Demand, Notice of Tax Lien dated 4-26-13, Apology letter dated 8-7-13, Release of lien dated 9-18-13, Bill from IRS for \$80.00 dated 9-2-13, and Taxpayer Advocate Service Fraudulent Letter dated 11-14-14, Notice of deficiency from Susan Lamastro dated 6-17-2019, James letter dated 6-27-19, Notice of intent to levy dated Oct/Nov 2019 on James, Notice of intent to levy dated 01-16-19 on John, John's affidavit, Notice of intent to levy dated 12-16-19 on James, Notice of intent to levy dated 12-16-19 on Kimberly, Kimberly's affidavit, Threatening Intimidating Letter from Frank J Chan dated 12-26-19, John's affidavit, Letter from rouge agent Bobbi S. Martin dated February 25, 2020 to John, James, and Kimberly, Form letter notice CP40 dated March 30, 2019 to James, James's 1040, Affidavit of service for Notice and Demand, and Affidavit of service for Show Cause upon the following names and addresses set forth below, by mailing a true copy of the attached papers, enclosed and properly sealed in a postpaid envelope, which I deposited in an official depository under the exclusive care and custody of the United States Postal Services within the State of New York addressed to:

- Pim Pollen, CEO, CBE Group, PO Box 126 Waterloo, IA 50704
- Margareth de Wit, CFO, CBE Group, PO Box 126 Waterloo, IA 50704
- Alessandro Donetti, CCO, CBE Group, PO Box 126 Waterloo, IA 50704
- N Cassadine, DOT Small Business, 300 Commerce Drive, New Windsor, NY 12553
- J Melendez, Taxpayer Advocate Service; PO Box 1640; Ogden, UT 84402-1640
- Susan Lamastro, DOT, IRS, 240 Broadway – 14th Floor, NY, NY 10007
- Jeanette Willet, DOT Small Business, 300 Commerce Drive, New Windsor, NY 12553
- Frank J Chan, IRS ACS Correspondence PO Box 8208, Philadelphia, PA 19101
- Charles P. Rettig, IRS, 1111 Constitution Avenue N.W., Washington, D.C. 20224
- Bobbi S Martin, DOT, IRS, Fresno Service Center, Fresno, CA 93888-0030

(Signature) _____

NOTARY

State of New York, County of Dutchess on this 22nd day of July, 2020 before me, the subscriber, personally appeared Jonathan Schultz to me known to be the living man describe in and who executed the forgoing instrument and sworn before me that he executed the same as his free will act and deed.



 Notary

Document Transmittal		To (Show complete and correct address) Internal Revenue Service Stop 6052 333 W. Pershing Rd Kansas City, MO 64108		Release Date 07/27/2020		Page 1 of 1		
				Transmittal Code (From-Serial no.-To)				
				NA				
				Numbered NA		Unnumbered NA		
Document Identification				Remarks MISDIRECTED REMITTANCE RECEIVED 07/27/20			Shipment Information	
Quantity	Code or Type	Instructions: When transmitting reports, please show the type of report and the period covered. For other items, show identifying information such as blocks, DLN, EIN, the last four digits of the SSN, etc.	Con-tainer No.				Rec'd (✓)	
1	Corr	James Vidurek [REDACTED] 2014, Recalled/Returned						
1	Corr	James Vidurek [REDACTED] 2014, Recalled/Returned						
1	Corr	James Vidurek [REDACTED] 2014, Recalled/Returned						
From (Originator must supply complete return address below)				Releasing official (Signature and title)				
<div>CBE Group PO Box 2217 Waterloo, IA 50704 Phone : 319-833-1089 Fax: 319-833-1299</div>				Kathy Christensen				
				Received and verified (Signature and title)				
				Originator Telephone Number				
				Date acknowledged ▶				
				319-833-1089				

Document Transmittal		To (Show complete and correct address) Internal Revenue Service Stop 6052 333 W. Pershing Rd Kansas City, MO 64108		Release Date 07/27/2020		Page 1 of 1	
				Transmittal Code (From-Serial no.-To) NA			
				Numbered NA		Unnumbered NA	
Document Identification				Remarks MISDIRECTED REMITTANCE RECEIVED 07/27/20		Shipment Information	
Quantity	Code or Type	Instructions: When transmitting reports, please show the type of report and the period covered. For other items, show identifying information such as blocks, DLN, EIN, the last four digits of the SSN, etc.				Con-tainer No.	Rec'd (✓)
1	Corr	James Vidurek, [REDACTED] 2014, Recalled/Returned					
1	Corr	James Vidurek, [REDACTED] 2014, Recalled/Returned					
1	Corr	James Vidurek, [REDACTED] 2014, Recalled/Returned					
From (Originator must supply complete return address below)				Releasing official (Signature and title)			
				Kathy Christensen			
				Received and verified (Signature and title)			
CBE Group PO Box 2217 Waterloo, IA 50704 Phone : 319-833-1089 Fax: 319-833-1299				Originator Telephone Number			
				319-833-1089			
				Date acknowledged ►			